

**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 20, 2018, at 1:00 p.m.** at Council Chambers, 7400 Prospect Street. This is meeting No. 172.

"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	3
a) Committee of the Whole No. 171 – Tuesday, February 6, 2018	
Recommendation: THAT the minutes of Committee of the Whole Meeting No. 171, held Tuesday, February 6, 2018 be adopted as circulated.	
4. LOWER MAINLAND LOCAL GOVERNMENT ASSOCIATION (LMLGA) RESOLUTIONS – DRAFT FOR DISCUSSION	10
Recommendation: THAT the Committee of the Whole provide direction with respect to the draft resolution to the LGLMA regarding implementation of the <i>Cannabis Act</i> .	
AND THAT Committee of the Whole provide direction with respect to the draft resolution to the LGLMA regarding backcountry tourism.	
5. CANNABIS LICENSING - DISCUSSION	
Background Information	
Retail Licencing for Non-Medical Cannabis Update – Memorandum by Lidstone & Company Barristers and Solicitors	14
Local Government To Do List – Memorandum by Lidstone & Company Barristers and Solicitors	17
B.C.'s Approach to Cannabis Legalization – Proposed Regulatory Framework https://www2.gov.bc.ca/gov/content/safety/public-safety/cannabis	
B.C. Cannabis Private Retail Licensing Guide – February 2018 https://news.gov.bc.ca/files/Cannabis_Private_Retail_Licensing_Guide.pdf	

6. CANADIAN RED CROSS BC FIRES 2017 SIX MONTH DONOR UPDATE - DISCUSSION 18

7. BUDGET SESSION No. 2 – REVISED OPERATING, PROJECT AND CAPITAL EXPENSES AND TAX IMPLICATIONS 28

Recommendation: THAT the Committee of the Whole provide direction to Staff with respect to any changes to the 2018 Draft Budget as presented.

8. ADJOURNMENT

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

Minutes for the **Committee of the Whole** of Council of the Village of Pemberton, held Tuesday, February 6, 2018, at 1:00 p.m., at Council Chambers, 7400 Prospect Street. This is meeting No. 171.

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

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

PUBLIC: 0

1. CALL TO ORDER

At 12.59 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 and the Council Remuneration for Meetings item be addressed following item 4.

CARRIED

3. APPROVAL OF THE MINUTES

a) Committee of the Whole No. 170 – Tuesday, January 16, 2018

Moved/Seconded

THAT the minutes of Committee of the Whole Meeting No. 170, held Tuesday, January 16, 2018, be adopted as circulated.

CARRIED

4. OUTSTANDING RESOLUTIONS

Sheena Fraser, Manager of Corporate & Legislative Services, presented the outstanding resolution listing noting that there is currently only one item that is outstanding.

Social Procurement Policy

Moved/Seconded

THAT the Committee of the Whole recommend to Council that development of a Social Procurement Policy be moved to the 2019 Budget Deliberation and facilitated in conjunction with the Official Community Plan Review and Update.

CARRIED

5. COUNCIL REMUNERATION FOR MEETINGS

Moved/Seconded

THAT the Committee of the Whole recommend to Council that a remuneration rate for Council Members to attend meetings held by other agencies or organizations outside of meetings held for Village of Pemberton Council business not be supported.

CARRIED

6. BUDGET SESSION NO. 1 – 2018 OPERATING, PROJECT AND CAPITAL EXPENSES

Salary Allocations:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the salary overhead allocations be updated as follows:

Water	24%
Sewer	22%
Airport	3%

CARRIED

Capital Projects:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the following Capital Projects be approved for the 2018 budget:

Project	Amount	Funding Source
Admin - Office Printer Lease Renew	\$ 2,306.75	Taxation
Admin - Village Vehicle (for general use purposes) ¹	\$ 3,182	MFA Equipment Loan/ Taxation
Admin - New Bylaw Services Truck	\$15,000	MFA Equipment Loan/ Taxation
Fire - 2018 HVAC Upgrade to the Fire Hall	\$ 60,000	Fire Reserves
Fire - Fire Fighter Benefit – Twinrex Vaccines	Up to \$ 6,000	Taxation/ Other Government Revenue
Fire - Fire Fighter Benefit – Wellness Benefit	\$ 7,680	Taxation (\$5,120)
Water - Well 2 Redevelopment	\$ 80,000	Water Reserves
Water - Pioneer Lane Water Line Replacement	\$ 43,000	Water Reserves
Water - Cross Connection Control	\$ 20,000	Water Reserves
Water - 2 New Fire Hydrants (Frontier Street)	\$ 20,000	Water Reserves
Water - Water Source Feasibility Study	\$ 20,000	Water Reserves
Sewer - Air Valves (Blowers) – Wastewater Treatment Plant	\$ 50,000	User Fees
Public Works - Paving Pemberton Farm Road East	\$100,000	DCC Roads/ Developer Donation
Public Works - New Backhoe Lease	\$18,691.53	MFA Equipment Loan/ Taxation
Public Works - Downtown Community Barn Staining Phase II	\$15,000	Taxation
Development - Sea to Sky Invasive Species Additional Funding <ul style="list-style-type: none"> • Partnership Program - \$1,600 • Fee-For-Service Field Program – up to \$3,360 	\$ 4,960	Taxation
Development - Planning Contractor	\$ 5,000	Taxation
Parks - Zurcher Park Playground Upgrade (The Glen) ²	\$ 30,000	Taxation/ Surplus Carry Forward
Parks - Zurcher Park Trail Improvement	\$ 5,000	Taxation

1. Staff are to investigate options to lease a hybrid and ensure best price

2018 Capital Projects for Further Review:

Moved/Seconded

THAT the following Capital Project items be brought back to the Committee of the Whole for further review on February 20, 2018:

Project	Amount	Funding Source	Comments
Admin - Project Coordinator Contract Position	\$ 75,000	Taxation	To facilitate work related to Boundary Extension, Transit and Development Cost Charge Bylaw Review
Admin - Municipal Hall Design	\$ 25,000	Taxation	Subject to quote
Admin - Municipal Natural Assets Initiative	\$ 30,000	Taxation	Staff to review Initiative requirements with respect to other commitments of the Village (resources, staffing, research)
Fire - Fire Hall Wireless System Upgrade	\$ 3,000	Fire Department Reserves	
Fire - ½ Ton Duty Truck/ Lights/ Decals	\$ 6,321	MFA Equipment Loan/ Taxes/ Other Government Revenue	Staff to show Tax Implication
Fire - Fire Hall Office Improvements	\$ 40,000	Fire Department Reserves	Staff to provide a quote
Development - Zoning Bylaw Review & Update – Project Completion	\$ 20,000	Taxation	Staff to review project timeline and consultant costs
Development - Affordable Housing Action Plan - Consultant	\$ 20,000	Taxation	
Public Works – Grizzly Salting Screen	\$ 10,000	Taxation	
Public Works – Snow Bucket	\$ 4,000	Taxation	
Public Works – Snow Blower Skid Steer for Bobcat	\$ 7,000	Taxation	
Parks - Benchlands Staircase Repairs	\$ 50,000	Taxation	Staff to undertake further investigation respecting cost for repairs and life span of stairs

One Mile Lake Park Boardwalk Repairs:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that a Parks Reserve of \$50,000 be established for One Mile Lake Park Boardwalk Repairs/Redevelopment;

AND THAT Staff explore design, cost and funding options for the One Mile Lake Park Boardwalk repairs/redevelopment.

CARRIED

Deferred Capital Projects:

Moved/Seconded

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

- Official Community Plan Review and Update
- Social Procurement Policy Development (to be done in conjunction with the OCP Review)

CARRIED

Airport Budget:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Airport Operating budget be approved.

CARRIED

Sewer Budget:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that sewer rates are increased by \$40,000 to be allocated to Reserves for Future Capital Expenditures, through an increase in sewer rates.

CARRIED

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Sewer Operating budget, that includes \$40,000 to be allocated to Reserves, be approved.

CARRIED

Water Budget:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Water Operating budget, that includes the Capital Projects as approved, be approved.

CARRIED

Legislative Budget:

Moved/Seconded

THAT Staff prepare an overview of Council Salaries between 2012 – 2018 and bring back to the Committee of the Whole Budget Session No. 2, to be held on February 20, 2018, for review.

CARRIED

Fire Budget:

Moved/Seconded

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

CARRIED

Development Services:

Moved/Seconded

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

CARRIED

Public Works & Parks:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Public Works Operating Budget be approved as presented.

CARRIED

Transit:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Transit Operating Budget be approved as presented.

CARRIED

7. ADJOURNMENT

The Committee of the Whole Meeting was adjourned at 5:20 p.m.

Mike Richman
Mayor

Sheena Fraser
Corporate Officer

DRAFT

Date: January 25, 2018
To: Nikki Gilmore, Chief Administrative Officer
From: Sheena Fraser, Manager of Corporate and Legislative Services
Subject: Lower Mainland Local Government Association - Resolutions for Consideration

PURPOSE

The purpose of this report is to present to Committee of the Whole proposed resolutions to be submitted by the Village of Pemberton for consideration by the Lower Mainland Local Government Association (LMLGA).

BACKGROUND

At the Regular Council Meeting No. 1462, held Tuesday, January 16, 2018, discussion took place respecting submitting resolutions to LMLGA to inspire action on issues important to local governments. As a result, the following resolution was passed:

Moved/Seconded

THAT Staff prepare and draft Resolutions regarding Cannabis consultation, the impact of backcountry tourism and transit service to be brought to a future Committee of the Whole meeting for review.

CARRIED

It should be noted that submissions related to resolutions considered and forwarded by local area associations to UBCM or those already considered at a previous UBCM Convention and direction provided will not be entertained to avoid duplication.

CANNABIS CONSULTATION - DISCUSSION & COMMENTS

Since the Federal government introduced the proposed *Cannabis Act* in 2017, concerns have been raised regarding the impacts that the legislation will have on local government, specifically with regards to the strain on resources. Implementation of the legislation will require local governments' direct participation, including bylaw enforcement, policing, licensing, municipal planning (zoning), and fire services. Local governments have voiced concern over the lack of engagement and insufficient lead times to provide feedback on consultations sought by the federal and provincial governments.

Equitable distribution of tax revenues generated through cannabis regulation will assist local governments in assuming the increased responsibilities and financial burdens that will be incurred once implementation of the Cannabis Act takes place. While the Village is now aware that the revenue sharing split will result in 75% share being provided to the Province with 25%

to the Federal Government, the Village would encourage consideration of other methods of distribution to local governments other than the Gas Tax Model.

The purpose of submitting this resolution is to facilitate increased engagement and equitable tax distribution to local governments.

Based on the above, and in accordance with the LMLGA's submission requirements for resolutions, Staff have prepared a draft resolution for consideration attached in Appendix A.

BACKCOUNTRY TOURISM - DISCUSSION & COMMENTS

The rapidly increasing popularity of outdoor recreation has brought positive economic impacts to our community and the Province. Sadly, the increase in visitors has also brought negative impacts that threaten the natural environment and the safety of park users, such as human/wildlife conflicts, the closures of popular destinations due to unmanageable volume, and increased risk in wildfire in remote areas.

Events such as the recent closure by the Province of Keyhole Falls Hot Springs due to increased human/wildlife conflicts and the safety challenges presented by the shocking parking overflow at Joffre Lakes Park in 2016 and 2017 serves to highlight the problem.

In a recent presentation to Council by a representative of BC Parks, Council heard that adequate resources are key to supervising and maintaining popular areas. The additional volume of visitors to parks is posing significant concerns including overflowing garbage receptacles, inadequate restroom facilities, and most importantly campfires that are not properly extinguished and pose a serious risk of wildfire. As well, as a result of limited resources, monitoring, enforcement and presence by Conservation Officers and Park Rangers in the Parks is a challenge. This is an issue that affects communities across the Province.

The Village is committed to the preservation of our natural environment and the safety of visitors as it is to the economic sustainability of the community. As such, Staff have prepared a draft resolution for consideration attached in Appendix A.

TRANSIT SERVICE - DISCUSSION & COMMENTS

In acknowledgement that there is currently a transit issue for the residents of Pemberton and surrounding area, ongoing consultation and feedback is required with BC Transit to facilitate improvements to bus service. The Village should continue to work with BC Transit in an effort to improve transit services in the Pemberton area as expeditiously as possible.

Upon review of this item, Staff believe this issue of transit service is specific to the Pemberton Area and is being addressed through the Sea to Sky Regional Transit working group. It is recommended that a resolution not be submitted to LMLGA at this time, in an effort to submit resolutions that align with LMLGA's specifications:

6. Focus on issues that are relevant to all LMLGA members.

The issue identified in the resolution should be relevant to other local governments in the LMLGA. This will support proper debate on the issue and assist LMLGA or UBCM to represent your concern effectively to the provincial or federal government on behalf of all local governments.

COMMUNICATIONS

No communication components are required at this time.

LEGAL CONSIDERATIONS

There are no legal, legislative or regulatory considerations at this time.

IMPACT ON BUDGET & STAFFING

There is no impact on budget and staffing at this time.

INTERDEPARTMENTAL IMPACT & APPROVAL

There is no interdepartmental impact or approval required at this time.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

A review of this initiative has no impact on other jurisdictions at this time.

ALTERNATIVE OPTIONS

There are no alternative options for consideration at this time.

POTENTIAL GOVERNANCE CONSIDERATIONS

Consideration of submitting these resolutions to the LMLGA meets with Strategic Priority No. One: Economic Vitality in which the Village values and supports a competitive and diversified economy with engaged corporate citizens, and Strategic Priority No. Four: Social Responsibility in which the Village strives to create a strong and vibrant community recognizing the importance and benefits of both healthy and engaged citizens as well as an accessible and well managed natural environment.

RECOMMENDATIONS

THAT Committee of the Whole provide direction with respect to the draft resolution to the LGLMA regarding the implementation of the *Cannabis Act*.

AND THAT Committee of the Whole provide direction with respect to the draft resolution to the LGLMA regarding backcountry tourism.

Attachments:

Appendix A – Village of Pemberton draft LMLGA 2018 Resolutions.

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

APPENDIX A

IMPLEMENTATION OF THE CANNABIS ACT

Village of Pemberton

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

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

THEREFORE BE IT RESOLVED that Federal and Provincial governments be requested to engage with local governments regarding how they will be directly impacted by the proposed Cannabis legislation, including how much of the burden is expected to be shouldered by local government's resources in the areas of bylaw enforcement, policing costs, fire services, public health, and municipal planning so that local governments can be prepared when the legislation comes into effect.

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

BACKCOUNTRY TOURISM

Village of Pemberton

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

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

LIDSTONE & COMPANY

BARRISTERS AND SOLICITORS

MEMORANDUM

TO: Clients
FROM: Ian Moore and Sara Dubinsky
DATE: February 5, 2018
RE: Retail Licencing for Non-Medical Cannabis Update

This memo summarizes the Province of British Columbia’s newly-released *BC Cannabis Private Retail Licencing Guide: Applications and Operations* (the “Guide”).¹ The Guide provides details regarding the Province’s intentions for the licencing and operation of non-medical cannabis (“NMC”) retail stores.

I. OVERVIEW

- The Government intends to establish a public/private model of NMC retail stores.
- Wholesale distribution of NMC will be managed solely through the Liquor Distribution Branch (“LDB”), which will also run public retail stores.
- The Liquor Control and Licencing Branch (“LCLB”) will be responsible for licencing and enforcement.
- NMC retail stores—both public and private—will be subject to a similar set of rules as liquor stores are now.
- Local governments will have significant control over the NMC retail environment.
- The rules governing rural retail stores are still under consideration and may ultimately be different than those for urban areas.

II. LICENCING OF RETAIL STORES

A. Application Requirements

Individuals and businesses wishing to operate an NMC retail store in British Columbia will need to obtain a licence from the Province. Licence applicants will need to:

¹ See https://news.gov.bc.ca/files/Cannabis_Private_Retail_Licensing_Guide.pdf.

- provide information about the proposed location (i.e. PID, proof of ownership or a lease that does not expire for at least 12 months from the date of licence approval, floor plan);
- provide a background check of police/criminal records; and
- obtain the support of their local government.

Applicants with criminal records will not necessarily be prevented from obtaining a licence—the currency and relevance of the record will be assessed. Similarly, those currently operating illegal dispensaries will not be prohibited from receiving a licence nor will they be given preferential treatment in the application process. In short, all applicants will be subject the same requirements and evaluation criteria.

B. Local Government Influence on Licencing

Local governments will have significant control over the NMC retail environment:

- **local government support is a mandatory prerequisite to issuance of a Provincial licence** to any applicant, including for public retail stores. Local governments will indicate their support (or lack thereof) by means of council/board resolution sent to LCLB after mandatory consultation with residents in the vicinity of a proposed store about community impacts.
- **local governments will be able to regulate the location of retail stores, including their distance from schools and other stores, through zoning; and**
- **local governments will be able to regulate the number of retail stores in their boundaries, including prohibiting them altogether.**

Notably, the Province will not be implementing its own regulations regarding the location of NMC stores or the number of stores allowed in each community.

C. Application Process Timeline

While applications will be accepted when the Government launches its application portal in spring 2018, applications will only be assessed once legislation is passed.² Further information regarding how applicants can obtain local government support will be provided in the near future.

² Additional information about the application process and portal will be found here: <https://www2.gov.bc.ca/gov/content/employment-business/business/liquor-regulation/licensing/cannabis-regulation>.

Finally, the Province will not be considering licencing consumption lounges or any other types of licencing (such as online sales, delivery services, or offsite sales at festivals and events) at this time.

III. REGULATING OPERATIONS

A. General Operations Rules

Licensed NMC retail stores will only be able to operate as self-contained businesses and will not be able to combine with existing liquor and/or tobacco stores. Minors will not be allowed to enter NMC retail stores (rural stores may be exempt from these requirements). Unless additional regulations are implemented by a local government, stores will be allowed to be open from 9am to 11pm. Similarly, while the Province is considering security requirements for retail stores, local governments are free to implement their own additional security requirements. Consumption will not be allowed in stores.

B. What Can be Sold?

Licensed NMC stores will be able to sell federally-compliant and LDB-sourced dried cannabis, cannabis oils, and seeds. Cannabis accessories (e.g. pipes, bongs, vaporizers) will also be allowed, while edibles will not; however, the federal government has stated they will be regulating edibles within 12 months of legalization.

C. Compliance

The Province will be establishing a compliance program with education, inspection, and enforcement components. As part of this program, NMC retail employees will be required to attend a mandatory training and every store will be inspected at least once annually, in addition to inspections that occur as a result of complaints received by LCLB. Non-compliant stores will be issued Contravention Notices and non-compliance may lead to monetary penalties, licence suspension, and/or licence cancellation.

IV. RURAL AREAS

The Province is considering implementing distinct rules for NMC stores in rural areas. In particular, they are considering allowing NMC to be sold within existing businesses (e.g. as in the case of liquor) and applying many of the operational requirements of the rural agency store model to the sale of NMC. The Province may also allow accompanied minors to enter retail stores selling NMC in rural areas.

LIDSTONE & COMPANY

BARRISTERS AND SOLICITORS

MEMORANDUM

TO: Clients
FROM: Sara Dubinsky
DATE: February 6, 2018
RE: Local Government To Do List to Prepare for Cannabis Sales

The Province has just released its proposed scheme for retail cannabis sales in British Columbia. This memo sets out the most pertinent provisions and our recommendations for local governments to prepare for legalization.

- 1. Local government support is a mandatory prerequisite to issuance of a Provincial retail licence**
- 2. The Province will not be regulating the location of cannabis retail stores or the number of stores allowed in each community**
- 3. Local governments may regulate the number of retail stores within their boundaries, and may prohibit them altogether**
- 4. Local governments may regulate the location of retail stores, including their distance from schools and other stores**
- 5. Local governments may impose security requirements and additional restrictions on hours of operations** - retail stores can otherwise operate between 9 am to 11 pm

The Province is providing for significant local government control over retail cannabis outlets. **Local governments should begin to consider and consult with respect to the following:**

- Banning retail sales altogether
- Capping the number of retail outlets
- Regulating permissible locations (by zones and/or proximity to certain uses)
- Refusing to support licence applications submitted by existing unlawful retail stores
- Imposition of security requirements and restrictions on hours of operation
- Requiring proof of Provincial licence issuance and successful completion of the Provincial employee training program as prerequisites to business licence issuance
- Adopting procedures for public consultation on licence applications
- Creating a new category of business licence fees
- Regulating public consumption



6 MONTH DONOR UPDATE

British Columbia Fires



DEAR SUPPORTERS:

Six months ago, we saw hundreds of wildfires sweep across British Columbia, devastating many communities in their path. The impact has taken a heavy toll on those who saw their lives turned upside down, some losing their homes, belongings and jobs.

But during these challenging times, we have also seen your kindness give strength to British Columbians as they return and rebuild their lives. Because of you, individuals and families coping with loss and trauma have continued to receive practical and financial help as well as skilled care to support their recovery and mental well-being.

Over these trying months, your generosity has also helped revitalize small businesses, not-for-profit organizations and First Nations cultural livelihoods by providing financial assistance. Through generous government support, we are also helping repair the very fabric of communities by supporting local organizations, municipalities, schools, and First Nations bands.

Thank you once again for your compassion and trust. Your incredible support ensures our friends and neighbours in British Columbia continue to receive the help they need to recover from this disaster.

Sincerely,

Conrad Sauvé
President and CEO

DEAR SUPPORTERS:

Six months after the wildfires, I am struck by the strength and resilience of people. I just returned from Williams Lake where the whole community and surrounding areas are working together to recover from the fires and be more prepared for future risks.

We have teams in Kamloops, Williams Lake and 100 Mile House as well as outreach teams travelling into smaller communities to meet with people, businesses and community organizations affected by the fires and assist them in accessing support. Our priority is providing assistance directly to people affected, followed by working with all levels of government and other agencies to coordinate our work to have the most positive impact.

While we can anticipate some of the challenges people will face, we recognize that disasters affect people in different ways, and every personal situation is unique. We continue to work with the people affected and local leadership to adapt and expand our assistance to support emerging needs. For example, we have extended our help to more communities that experienced financial hardships due to road closures. We have also put in place initiatives to help impacted rural communities meet their immediate needs over the winter months.

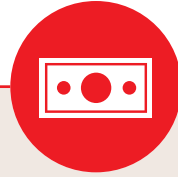
Red Cross is committed to working with people to see how we can best assist them along their road to recovery and I want to assure British Columbians that the Canadian Red Cross will be there in the weeks, months and years ahead to help them.

Thank you for your generosity. It is having an incredible impact on those affected by this disaster.

Kimberley Nemrava
Vice President, British Columbia and Yukon

Six months on:

What your support has accomplished



FINANCIAL ASSISTANCE

61,000+ distributions of financial assistance (including electronic funds transfers, cash cards, and cheques) to impacted individuals and families to help during their evacuation and as they recover



SAFETY AND WELL-BEING

5,100+ consultations to provide emotional support for affected individuals

1,000+ referrals to external mental health and wellbeing supports

160+ outreach visits to impacted communities



RE-ENTRY AND RECOVERY

21,000+ households supported in their return with help such as financial assistance and clean-up kits

2,600+ households received financial assistance for their ongoing recovery, including support for temporary accommodations or mortgage payments, fuel to heat homes, mental health and well-being supports and replacement of medical prescriptions

12 community partnerships to support local organizations
2,500+ cash transfers to eligible small businesses
3,690+ one-on-one meetings with individuals and families needing ongoing help to recover

How your generosity is helping a BC senior start over

At 86 years old, Al Starkenburg never imagined he would be starting his life from scratch.

“When you hit 86, it becomes more of a dream to say you can start over.”

Yet that’s exactly where Al found himself this summer. For more than 20 years, Al had built his life in the community of Boston Flats, a mobile home park outside of Ashcroft, B.C. He spent his days visiting with neighbours and restoring antique furniture in his backyard shop. However, the life he knew changed in an instant after a wildfire destroyed nearly all 49 homes in the park.

“I lost everything – my house, my shop, my tools – everything,” Al says. “In that moment, I really couldn’t see a future.”

Al was several hours away from Boston Flats when he heard about the evacuation order. Instead of returning home, he found himself at an emergency reception centre in Kamloops where Emergency Support Services and the Red Cross were helping evacuees with a place to sleep, food and comfort.

“The most difficult part was not knowing where I was going to go. It was a lot of stress.”

It was during this time of uncertainty when Al first met with the Canadian Red Cross.

“The Red Cross gave me everything I needed in that moment,” he recalls. “I can’t say enough about how much that meant.”

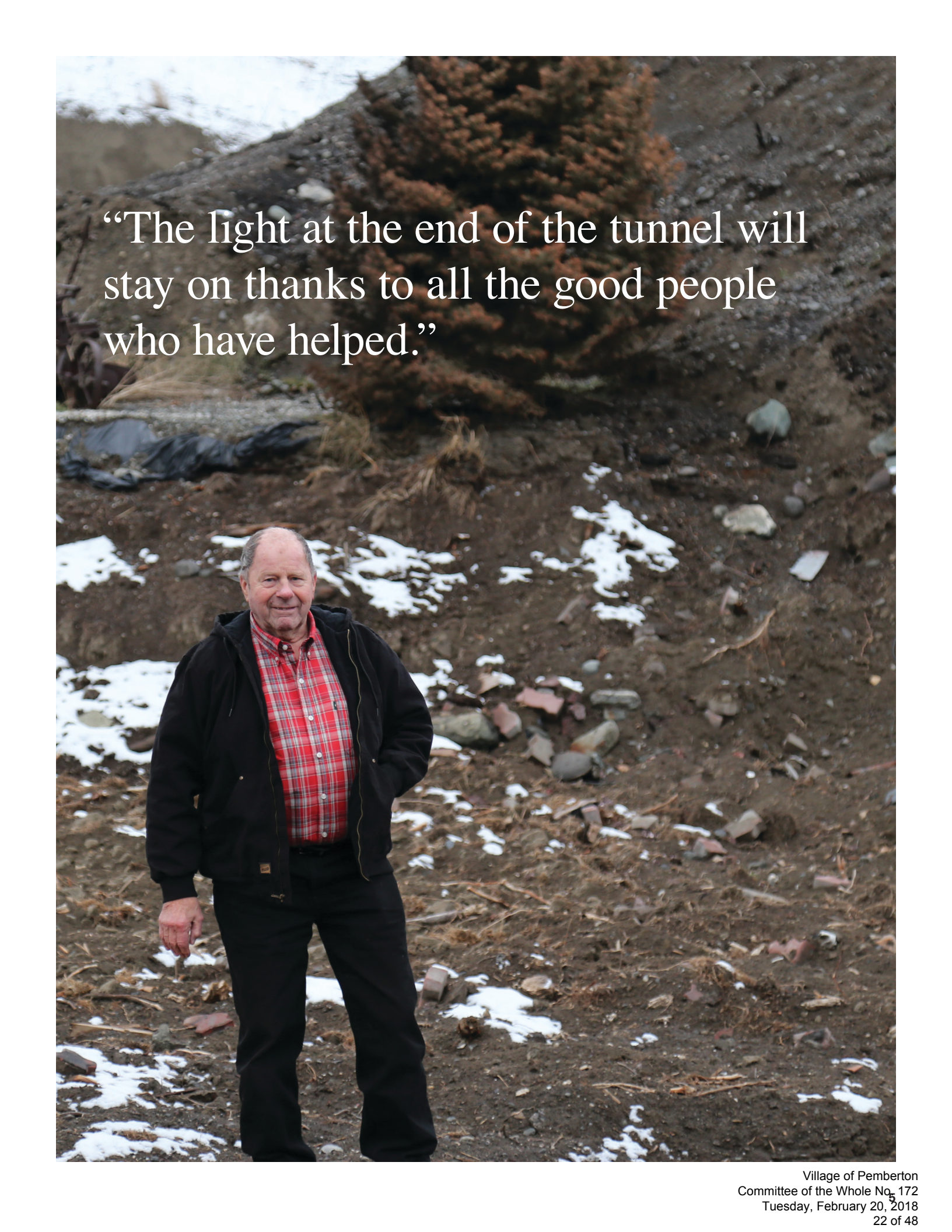
While the financial support has been helpful, Al finds himself at a loss for words when it comes to the kindness and compassion he has received from strangers at the Red Cross and beyond.

“People I don’t even know at all have helped me during this,” he says.

Six months after the wildfire, Al is hopeful he will soon have a place to call home again. He recently purchased a mobile home with plans to fix it up this year. And while he knows there is still a long road ahead, Al says the care and support he continues to receive keeps him pushing forward.

“The light at the end of the tunnel will stay on thanks to all the good people who have helped.”

**“The Red Cross
gave me everything
I needed in that
moment.”**

A photograph of a man standing in a rugged, outdoor setting. The man is in the lower-left foreground, wearing a black jacket over a red and white plaid shirt and black pants. He is smiling slightly. The ground is dark, rocky, and covered with patches of snow. In the background, there is a large, dark, conical pile of earth or debris, possibly from a construction site or a natural formation. The overall scene is somewhat desolate and industrial.

“The light at the end of the tunnel will stay on thanks to all the good people who have helped.”

With your support, a community comes together in healing

While the impact of last summer's wildfires will be felt for months to come, the Bonaparte Indian Band takes comfort in knowing they can count on the same support they have received since the very beginning.

"The Red Cross helped right away," Band Councillor Frank Antoine says. "Most of our community members went to Kamloops, and the Red Cross gave us a place to go because there was nowhere. The organization did such a wonderful job of helping our community members."

Since then, the Red Cross has joined a collective effort with local businesses and community organizations to help people recover from the fires.

"*Knucwentwécw-kp* is a part of our language and it means working together, helping one another physically and mentally," says Frank. "The healing process for us is to plan and to work with what nature has to offer us, but also to work with the people around us who helped."

Bringing the community together is an important part of the recovery process, and that includes recognizing the hard work of the heroes that stood by residents throughout the disaster.

With financial support from the Red Cross Community Partnerships Program, a Firefighter's Appreciation Dinner brought together members of the community for a meal and healing through traditional song, drumming and story sharing. It was a meaningful occasion that paid tribute to those who gave so selflessly during the disaster.

"People do it out of the kindness of their hearts... They believe in helping someone who is in need and we were definitely in need," says Frank. "We're very happy to have that support."

Thanks to the generous support of Canadians, the Government of British Columbia, and the Government of Canada, the Red Cross is supporting community-driven and local initiatives to help communities recover from the British Columbia Fires. For more information, visit: www.redcross.ca/CommunityPartnershipsBC.





WITH YOUR SUPPORT, RED CROSS VOLUNTEERS CONTINUE TO MEET WITH INDIVIDUALS AND FAMILIES NEEDING ONGOING HELP TO RECOVER.

Your generosity at work

Financial summary

To date, **\$50.8 million** has already been spent and committed to assist those impacted by the fires.

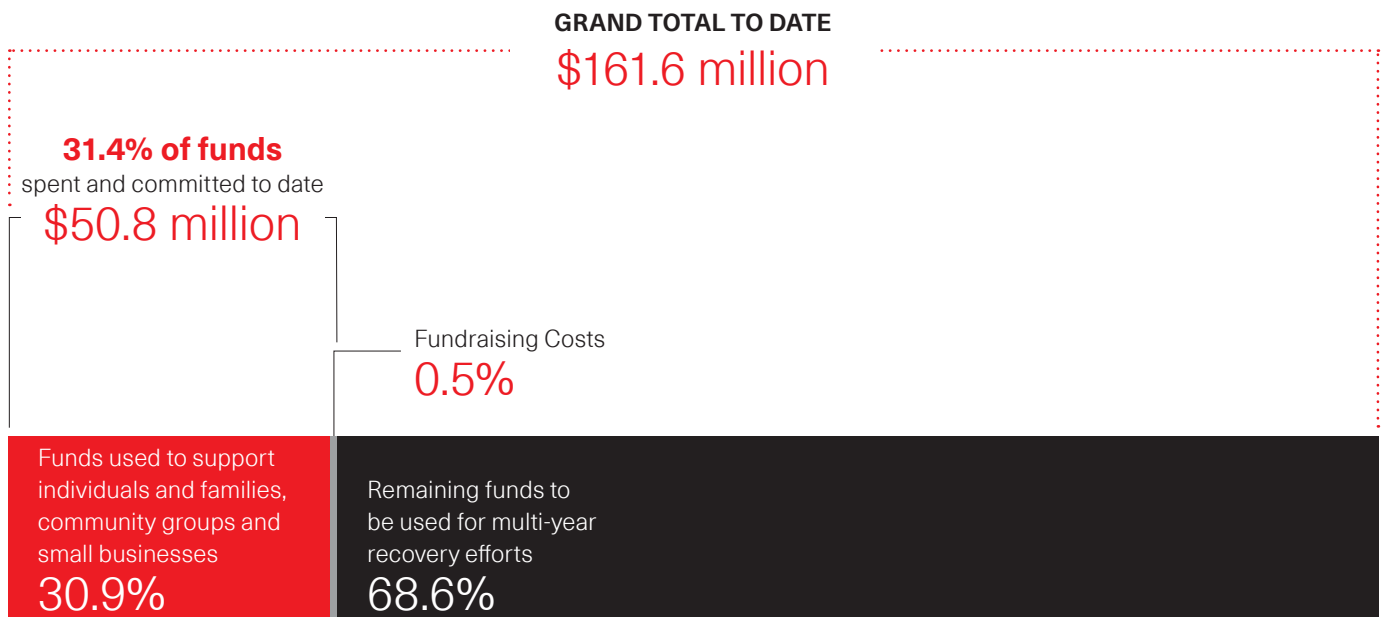
The Canadian Red Cross thanks generous individuals, governments, community groups and corporate partners who donated funds in support of people impacted by the British Columbia Fires. Together, we continue to have a lasting impact on individuals, families and entire communities as they recover.

TOTAL FUNDS DONATED
\$23 million

GOVERNMENT FUNDS
\$38.6 million thanks to the
 Government of Canada
\$100 million thanks to the
 Government of British Columbia

GRAND TOTAL
\$161.6 million

\$50.8 MILLION
 SPENT OR COMMITTED AS OF DECEMBER 31, 2017



Your generosity at work

Financial details

BREAKDOWN OF FUNDS	ALLOCATED TO DATE	SPENT AND COMMITTED TO DATE
TO SUPPORT INDIVIDUALS AND FAMILIES Providing help such as: food, water, winter clothing, items for babies or children, personal services such as hygiene products, and items that may help people return to work. Red Cross could also offer some financial assistance for: repairs to damaged homes, temporary accommodations or mortgage payments, firewood or other fuel to heat homes, mental health and well-being supports, sourcing of traditional food, replacement of prescription medication or dentures, and extermination services.	\$109.8 MILLION	\$41.1 MILLION
TO SUPPORT COMMUNITY GROUPS Ensuring the needs of the community are reflected in relief and recovery activities. This has included funding a variety of projects and initiatives such as welcome back gatherings for the community, support for emotional and psychological well-being, and support to First Nations communities with traditional harvesting for the winter months. Further information regarding Red Cross funding for community organizations can be found online by visiting: www.redcross.ca/CommunityPartnershipsBC .	\$21.6 MILLION	\$2 MILLION
TO SUPPORT ELIGIBLE SMALL BUSINESSES, NOT-FOR-PROFIT ORGANIZATIONS, AND FIRST NATIONS CULTURAL LIVELIHOODS Experience has shown us that support for small businesses, not-for-profit organizations and cultural livelihoods that support First Nations communities are essential to the full recovery of the people and communities affected by a disaster. This financial support has provided assistance with unexpected costs as a result of the fires. A second phase of funding will help small businesses with fixed and new expenses they incurred when they lost business due to the fires. These funds could help business owners with things like uninsured losses, deductibles, equipment, minor repairs to property, and clean-up of property.	\$29.1 MILLION	\$6.8 MILLION
FUNDRAISING COSTS	\$1.1 MILLION	\$0.9 MILLION

\$50.8 Million spent or committed (As of December 31, 2017)

UNDERSTANDING THE NUMBERS



Allocation of funds to date: This is the projected budget across each area of spending for the grand total including the funds from the Government of British Columbia (\$100 million) and the Government of Canada (\$38.6 million) and the generous donors of the Red Cross (\$23 million). The allocations reflect the needs of the people and the community that have been identified to date. Many needs emerge over time and the above allocation amounts may be adjusted accordingly. Funds will be spent over the coming years.



Spent and committed to date: These are the funds that have been already spent to assist those impacted by the fires, as well as funds that have been committed with signed contracts or agreements for recovery projects or initiatives.



Fundraising costs: The fundraising cost related to this emergency appeal will not exceed five per cent. Fundraising costs are associated to the total funds donated to date (\$23 million), not the grand total including the funds from the Government of British Columbia and the Government of Canada. These costs can include donation processing fees; credit card and bank fees; service fees for call centres and digital platforms; and ongoing communications and reporting to donors.

Thank you for your kindness and generosity.

With your support, the Red Cross continues to be there
for individuals and families recovering from these
devastating wildfires.

Date: February 20, 2018

To: Nikki Gilmore, Chief Administrative Officer

From: Lena Martin, Manager of Finance and Administration

Subject: Council Budgeting Session #2
2018 REVISED Operating, Project and Capital Expenses and Tax Implications

PURPOSE

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

BACKGROUND

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

This is the second of three sessions scheduled and will focus on the 2018 Operating, Project and Capital Expenses with Tax Implications.

DISCUSSION AND COMMENTS

The Committee has reviewed the 2018 Budget as prepared through consultation with the Village Department Managers. At the last Committee of the Whole meeting discussion on several Capital Project items was deferred and the Committee requested further information from Staff on a number of other items including; an overview of the Total Debt Outstanding, Council Remuneration Schedule from 2012 – 2018, Reserves Listing and a listing of Municipal Tax Implications for the average home in Pemberton.

At this time, the Budget is presented as balanced with the following Capital Projects still under consideration and not included in Current Budget:

Affordable Housing Action Plan	\$20,000
Municipal Natural Assets (Council)	30,000
Grizzly Salting Screen	10,000
Snow Bucket	4,000
Snow Blower Skid Steer	7,000
Benchlands Stairs	50,000
Project Coordinator (\$75,000)	
Or Transit Contractor	45,000

*BC Hydro Box Covers Grant (*NEW*)

6,000 (2,000 Grant/ 4,000 VOP Share)

**Asset Management – Year 1

70,000 (10,000 Grant/ 60,000 Gas Tax)

*The Village applied for a BC Hydro beautification grant to cover three hydro boxes in the Village – the locations are the Pemberton and District Community Centre, Signal Hill Elementary and Portage Station. Funding for the boxes is limited to 1/3 of the costs to a maximum of \$2,000. The Village will be engaging the community and students to submit art work for the designs and a small working group will be established to select the winning designs. Staff became aware of the awarding of the grant after the last COW and have now updated the Capital Project Listing to include the Village's share.

**The quote for Phase 2 of the Underground Services Asset Management Project has been updated. The total project estimate has been increased to \$115,000 phased over two (2) years. Funded through a \$10,000 Provincial Infrastructure Grant contribution and Gas Tax Reserves of \$60,000 in year one and \$45,000 in year two (the previous allocation at the last COW meeting was \$20,000 from Gas Tax Reserves).

Staff were able to include the following projects to the Budget previously presented by reviewing Building Permit revenue estimates and deferring the White Building Improvements to 2019.

Zoning Bylaw Final
DCC Bylaw
Boundary Expansion
Planning Contractor

No Increase to Taxation
No Increase to Taxation
No Increase to Taxation
No Increase to Taxation

Total Debt Outstanding:

Below is a listing of outstanding debt as at December 31, 2017:

Village of Pemberton Long and Short Term Debt Totals Year Ending December 31, 2017

Project	Outstanding Balance	Year Completed
Sander/Plow	\$19,291	2018
Bobcat	\$6,883	2018
Vadim Software	\$60,000	2020
Zone 4 Rockfall	\$94,760	2021
Flail Mower	\$68,983	2021
Water Well	\$204,606	2022
Poplar Sewer	\$196,992	2024
Sewer Treatment Plant	\$998,659	2025
Land and Buildings	\$353,104	2027
Fire Truck	\$513,084	2036
Water Line	\$306,886	2036
Industrial Park Sewer	\$1,204,661	2036
Reservoir	\$1,135,110	2040
Total	\$5,163,019	

Council Remuneration Schedule for 2012 – 2018:

Discussion took place at the Committee of the Whole with respect to Council remuneration and the increases that Council has received over time. In 2012, the Council Remuneration Bylaw No. 704, 2012 was passed which established the annual salary for the Mayor at \$25,000 and \$12,500 for Council Members. Under the Bylaw, remuneration was to increase annually in conjunction with and equivalent to the cost of living amount for non-union staff. In this regard, the Committee requested that Staff provide an overview of the remuneration increases since 2012 which has been set out in the chart below:

Council Salary vs. CPI Growth – 2012 to 2018								
	2012	2013	2014	2015	2016	2017	<i>proposed</i> 2018	Total %
Mayor	\$25,500	\$25,807	\$25,807	\$25,832	\$26,090	\$26,586	\$26,918	
Councillor	\$12,750	\$12,903	\$12,903	\$12,916	\$13,045	\$13,293	\$13,459	
% increased		1.20%	0.00%	0.10%	1.00%	1.9%	1.25%	5.45%
CPI increase or per resolution		1.20%	0.00%	2.00%	2.00%	2.25%	1.25%	8.70%
Variance (%)	0.00%	0.00%	0.00%	1.90%	1.00%	0.35%	0.00%	3.25%

Total Reserve Listing:

As per the Committee's request below is a listing of the total Reserves as at December 31, 2017:

Reserves for Capital Purposes - Bylaw #595, 2007		
Year Ending December 31, 2017		
General Reserve (Land) Opening Balance (OB)		(\$346,560.50)
Acquisition of Land 7452 Frontier Street	\$300,000.00	
Apply Parking in Lieu - Unexpended Grant to Land Acquisition		(\$25,000.00)
Apply DCC Parks to Land Acquisition		(\$70,842.50)
Move Rec Site Festival Parking Revenue to Capital Recreation Reserve	\$23,250.00	
Move Surplus Transfer at YE to Capital Reserve (Unrestricted Roads)	\$54,153.00	
Accrual for Land Acquisition Expenses 1350 Aster Street	\$65,000.00	
General Reserve (Land) Closing Balance (CB)		\$0.00
Capital Reserve (Road) OB		(\$117,748.57)
Transfer to Future Reserve Capital Road	(\$119,165.00)	
2016 Surplus Transfer to Roads (unrestricted)	(\$54,153.00)	
Rec Reserve (restricted)	(\$23,250.00)	
Capital Reserve (Road) CB		(\$314,316.57)
Capital Reserve (Fire) OB		\$0.00
Transfer Remaining BC Wildfire Revenue to Reserves	(99,556.00)	
Transfer Lil'wat 'w Contribution to Reserves	\$(77,473.20)	
Capital Reserve (Fire) CB		(\$177,029.20)

Equipment Replacement OB		(\$22,968.72)
<i>2017 Budget Carry Forward - Apply to New Server</i>		
Equipment Replacement CB		(\$22,968.72)
Centennial Building		(\$7,161.22)
Water General OB		(\$55,253.00)
Transfer to Future Reserve Water		(\$216,000.00)
Apply to PH Water Phase II	\$111,500.00	
Water General CB		(\$159,753.00)
DCC for Capital Purposes		
Year Ending December 31, 2017		
DCC (General) OB		\$(293,741.53)
BP#1655 7359 Industrial Way		\$(20,840.40)
Benchlands Phase 1C (2017 Subphase, 9 lots)		\$(20,181.33)
BP#1675 1947 Stonecutter Place		\$(5,115.60)
BP#1684 1936 Carpenter Rd		\$(2,898.00)
BP#1699 1925 Carpenter Rd		\$(8,164.80)
BP#1711 1962 Venture		\$(10,180.80)
<i>Apply to Land Acquisition 7452 Frontier Street</i>	\$ 70,842.50	
<i>2017 Interest Earned</i>		\$(2,322.24)
Closing Balance		\$(292,602.20)
DCC (Water) OB		\$(180,451.17)
BP #1655 - 7359 Industrial Way		\$(12,074.20)
Benchlands Phase 1C (2017 Subphase (9 lots))		\$(8,908.38)
BP#1675, 1947 Stonecutter Place		\$(2,963.80)
BP#1684 - 1936 Carpenter Rd		\$(1,679.00)
BP #1699-1925 Carpenter Rd		\$(4,730.40)
BP1709- 1935 Carpenter Rd		\$(5,898.40)
<i>2017 Interest Earned</i>		\$(1,733.64)
Closing Balance		\$(218,438.99)
DCC (Sewer) OB		\$(107,747.71)
BP #1655 - 7359 Industrial Way		\$(26,215.90)
Benchlands Phase 1C (2017 Subphase (9lots))		\$(19,122.66)
BP#1675, 1947 Stonecutter Place		\$(6,435.10)
BP#1684 - 1936 Carpenter Rd		\$(3,645.50)
BP #1699-1925 Carpenter Rd		\$(10,270.80)
BP1709- 1935 Carpenter Rd		\$(12,806.80)
<i>2017 Interest Earned</i>		\$(1,489.96)
Closing Balance		\$(187,734.43)
Gas Tax - Community Works OB		\$(536,819.12)
Gas Tax Payment #1		\$(76,912.15)
Gas Tax Cracksealing Phase II	\$ 10,339.00	
Gas Tax PH Water Phase II	\$ 333,795.00	
Gas Tax Payment #2		\$(76,912.15)

Gas Tax Interest Earned 0.8%		\$(2,772.08)
Gas Tax - Community Works CB		\$(349,281.50)
Parking in Lieu OB		\$(25,000.00)
Apply to Land Acquisition 7452 Frontier Street	\$ 25,000.00	
Parking in Lieu CB		\$ -

Municipal Tax Implications:

As per the Committee's request, Staff have prepared an overview of the municipal tax implications for the average home in Pemberton, shown on **Appendix B**, which is based upon the approved projects from the last COW meeting. As seen in the Appendix, higher assessment growth by ratio in Residential Assessments shows a larger than average increase in Municipal Tax.

Budget Deliberation Schedule:

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

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

COMMUNICATIONS

Notification of the budget deliberation schedule was placed in the Pique Newspaper on Thursday, January 25th, 2018 and February 15th, 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 neighboring 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: Budget Session #1 Recommendations to Council from the Committee of the Whole
Appendix B: 2018 Municipal Tax Implications
Appendix C: 2018 Draft Budget Version 2

CHIEF ADMINISTRATIVE OFFICER REVIEW

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

APPENDIX A

Below are the recommendations to Council from the Committee of the Whole following Budget Session No. 1 held on Tuesday, February 6, 2018. These recommendations will be put forward for ratification by Council at the Regular Meeting to be held at 9AM on February 20, 2018.

RECOMMENDATIONS

Salary Allocations:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the salary overhead allocations be updated as follows:

Water	24%
Sewer	22%
Airport	3%

CARRIED

Capital Projects:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the following Capital Projects be approved for the 2018 budget:

Project	Amount	Funding Source
Admin - Office Printer Lease Renew	\$ 2,306.75	Taxation
Admin - Village Vehicle (for general use purposes) ¹	\$ 3,182	MFA Equipment Loan/ Taxation
Admin - New Bylaw Services Truck	\$15,000	MFA Equipment Loan/ Taxation
Fire - 2018 HVAC Upgrade to the Fire Hall	\$ 60,000	Fire Reserves
Fire - Fire Fighter Benefit – Twinrex Vaccines		Taxation/ Other Government Revenue
Fire - Fire Fighter Benefit – Wellness Benefit	\$ 7,680	Taxation (\$5,120)
Water - Well 2 Redevelopment	\$ 80,000	Water Reserves
Water - Pioneer Lane Water Line Replacement	\$ 43,000	Water Reserves
Water - Cross Connection Control	\$ 20,000	Water Reserves
Water - 2 New Fire Hydrants (Frontier Street)	\$ 20,000	Water Reserves
Water - Water Source Feasibility Study	\$ 20,000	Water Reserves
Sewer - Air Valves (Blowers) – Wastewater Treatment Plant	\$ 50,000	User Fees
Public Works - Paving Pemberton Farm Road East	\$100,000	DCC Roads/ Developer Donation
Public Works - New Backhoe Lease	\$18,691.53	MFA Equipment Loan/ Taxation
Public Works - Downtown Community Barn Staining Phase II	\$15,000	Taxation
Development - Sea to Sky Invasive Species Additional Funding <ul style="list-style-type: none"> • Partnership Program - \$1,600 • Fee-For-Service Field Program – up to \$3,360 	\$ 4,960	Taxation

Development - Planning Contractor	\$ 5,000	Taxation
Parks - Zurcher Park Playground Upgrade (The Glen)2	\$ 30,000	Taxation/ Surplus Carry Forward
Parks - Zurcher Park Trail Improvement	\$ 5,000	Taxation

1. Staff are to investigate options to lease a hybrid and ensure best price

One Mile Lake Park Boardwalk Repairs:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that a Parks Reserve of \$50,000 be established for One Mile Lake Park Boardwalk Repairs/Redevelopment;

AND THAT Staff explore design, cost and funding options for the One Mile Lake Park Boardwalk repairs/redevelopment.

CARRIED

Deferred Capital Projects:

Moved/Seconded

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

- Official Community Plan Review and Update
- Social Procurement Policy Development (to be done in conjunction with the OCP Review)

CARRIED

Airport Budget:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Airport Operating budget be approved.

CARRIED

Sewer Budget:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that sewer rates are increased by \$40,000 to be allocated to Reserves for Future Capital Expenditures, through an increase in sewer rates.

CARRIED

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Sewer Operating budget, that includes \$40,000 to be allocated to Reserves, be approved.

CARRIED

Water Budget:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Water Operating budget, that includes the Capital Projects as approved, be approved.

CARRIED

Fire Budget:

Moved/Seconded

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

CARRIED

Development Services:

Moved/Seconded

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

CARRIED

Public Works & Parks:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Public Works Operating Budget be approved as presented.

CARRIED

Transit:

Moved/Seconded

THAT the Committee of the Whole recommend to Council that the 2018 Transit Operating Budget be approved as presented.

CARRIED

Average Municipal Tax Increase 2018

Assessment Type	Area	2017 Assessment	2017 Municipal Tax	2018 Assessment	2018 Municipal Tax	Assessment Change (\$)	Tax Change (\$)
Residential							
House	Poplar (H)	\$580,000	\$1,233.50	\$675,000	\$1,323.26	\$95,000	\$89.76
House	Laurel Street (H)	\$565,000	\$1,201.60	\$660,000	\$1,293.85	\$95,000	\$92.25
House	Hemlock (H)	\$652,000	\$1,386.63	\$787,000	\$1,542.82	\$135,000	\$156.19
House	Pinewood (H)	\$838,000	\$1,782.20	\$1,007,000	\$1,974.11	\$169,000	\$191.91
House	Greenwood (H)	\$803,000	\$1,707.77	\$909,000	\$1,781.99	\$106,000	\$74.22
House	Elmwood (H)	\$617,000	\$1,312.19	\$781,000	\$1,531.06	\$164,000	\$218.87
Duplex	Laburnum (\$592,000	\$1,259.02	\$668,000	\$1,309.54	\$76,000	\$50.51
Townhouse	Flint Street (TH)	\$231,700	\$492.76	\$319,000	\$625.36	\$87,300	\$132.60
Townhouse	Park Street (TH)	\$409,200	\$870.26	\$486,300	\$953.33	\$77,100	\$83.08
Townhouse	Laurel Street (TH)	\$388,000	\$825.17	\$486,000	\$952.75	\$98,000	\$127.57
Townhouse	Vine (TH)	\$392,000	\$833.68	\$463,000	\$907.66	\$71,000	\$73.98
Light Industry							
Business	Venture Place	\$431,000	\$3,116.51	\$487,800	\$3,251.34	\$56,800	\$134.82
Commercial							
Business	Downtown	\$2,857,200	\$13,672.12	\$3,088,900	\$13,624.72	\$231,700	(\$47.40)
Business	Downtown	\$1,881,000	\$9,000.86	\$2,051,000	\$9,046.68	\$170,000	\$45.82
Business	Industrial Park	\$775,000	\$3,708.49	\$796,000	\$3,511.05	\$21,000	(\$197.44)
Business	Industrial Park	\$163,300	\$781.41	\$189,800	\$837.18	\$26,500	\$55.77
Rec./Non-Profit							
	Downtown	\$391,100	\$831.76	\$408,000	\$799.84	\$16,900	(\$31.93)
	Airport	\$2,530,000	\$5,380.63	\$2,760,000	\$5,410.66	\$230,000	\$30.03
	Meadows	\$348,633	\$741.45	\$406,804	\$797.49	\$58,171	\$56.04
	Downtown	\$521,191	\$1,108.43	\$514,091	\$1,007.82	(\$7,100)	(\$100.62)

APPENDIX C

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME	2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %	
	Allocate Admin General Taxation	1,318,774	1,318,774	1,344,400	25,626	102%	
	Allocate Legislative General Taxation	94,697	94,697	101,469	6,772	107%	
	Allocate Fire General Taxation	387,615	387,615	348,364	(39,251)	90%	
	Allocate Development General Taxation	327,790	327,790	416,805	89,015	127%	
	Allocate Public Works/ Parks General Taxation	1,088,206	1,088,206	1,022,573	(65,633)	94%	
	Allocate Transit General Taxation	33,881	51,750	34,460	(17,290)	67%	
	Reclass Sewer General Taxation	(107,934)	(107,934)	(39,972)	67,962	37%	
	Allocate Airport General Taxation	51,200	51,200	32,994	(18,206)	64%	
01-1-005000-6501	<i>Transfer to/from Surplus</i>	1*	(610,829)	(610,829)	(466,723)	144,106	76%
01-1-006000-1301	Residential (Class 1)		(871,713)	(871,711)	(975,234)	(103,522)	112%
01-1-006000-1302	Utilities (Class 2)		(79,065)	(79,065)	(64,239)	14,826	81%
01-1-006000-1305	Light Industry (Class 5)		(17,002)	(17,002)	(16,108)	894	95%
01-1-006000-1306	Commercial (Class 6)		(306,221)	(306,221)	(331,883)	(25,663)	108%
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)	(8,910)	(134)	102%
01-1-006000-1309	Farm (Class 9)		(370)	(370)	(532)	(162)	144%
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)	(177,987)	(58,822)	149%
01-1-006200-1350	GIL - BC Rail	3*	(8,804)	(21,000)	(6,000)	15,000	29%
01-1-006200-1351	GIL - BC Hydro		(31,333)	(30,000)	(32,000)	(2,000)	107%
01-1-006200-1352	GIL - Federal Government		(5,781)	(6,500)	(5,800)	700	89%
01-1-006300-1375	1% Revenue Grant - Telus		(7,169)	(7,700)	(7,100)	600	92%
01-1-006300-1376	1% Revenue Grant - BC Hyrd		(31,364)	(26,700)	(31,000)	(4,300)	116%
01-1-006300-1377	1% Revenue Grant - Shaw		(4,628)	(4,300)	(4,600)	(300)	107%
01-1-006400-1400	<i>Collections for School</i>		(1,194,650)	(1,194,650)	(1,194,650)	-	100%
01-1-006400-1401	<i>Collections for Policing Costs</i>		(185,644)	(185,644)	(185,644)	-	100%
01-1-006400-1402	<i>Collections for SLRD</i>		(872,988)	(873,012)	(873,012)	-	100%
01-1-006400-1404	<i>Collections for STSRHD</i>		(26,708)	(26,700)	(26,700)	-	100%
01-1-006400-1405	<i>Collections for MFA</i>		(145)	(146)	(146)	-	100%
01-1-006400-1406	<i>Collections for BCAA</i>		(39,778)	(39,777)	(39,777)	-	100%
01-1-006600-1450	Investment Interest Income	4*	(36,001)	(6,000)	(6,000)	-	100%
01-1-006650-1450	Interest Revenue - Accounts Receivable		(1,286)	(5,000)	(1,500)	3,500	30%
01-1-006900-1504	Licenses - Commercial Vehicles		(565)	(500)	(500)	-	100%
01-1-007000-1550	Sundry Revenue		(4,998)	(6,000)	(4,500)	1,500	75%
01-1-007000-1551	Revenue - Tax Certificates		(5,570)	(3,000)	(3,000)	-	100%
01-1-007000-1552	VOP Admin Fee - Fire Protection		(17,299)	(17,299)	(17,299)	-	100%
01-1-007000-1553	VOP Admin Fee - Rescue Service		(5,454)	(5,454)	(5,454)	-	100%
01-1-007100-1600	Rentals	5*	(80,216)	(83,076)	(80,000)	3,076	96%
01-1-007200-1671	Grants - Provincial - SFC		(389,870)	(376,000)	(376,000)	-	100%
01-1-007300-1555	SOS - Admin reclass	6*	(4,378)	(10,000)	(10,000)	-	100%
01-1-007300-1556	SOS - Water Reclass		(417,969)	(368,857)	(333,879)	34,978	91%
01-1-007300-1557	SOS - Sewer Reclass		(182,310)	(177,170)	(306,099)	(128,929)	173%
01-1-007300-1558	SOS - Airport Reclass		(27,016)	(30,134)	(41,735)	(11,601)	138%
	Total Revenues		(2,821,744)	(2,739,192)	(2,798,014)	(58,823)	102%
01-2-008700-6475	<i>Transfer - School Levy</i>		1,194,650	1,194,650	1,194,650	-	100%
01-2-008700-6476	<i>Transfer - Police Tax</i>		185,644	185,644	185,644	-	100%
01-2-008700-6477	<i>Transfer - SLRD</i>		872,988	873,012	873,012	-	100%
01-2-008700-6479	<i>Transfer - STSRHD</i>		26,708	26,700	26,700	-	100%
01-2-008700-6480	<i>Transfer - MFA</i>		145	146	146	-	100%
01-2-008700-6481	<i>Transfer - BCAA</i>		39,778	39,777	39,777	-	100%
01-2-008800-6501	Reclass Frontage to Water Revenue Fund		99,985	99,985	99,985	0	100%
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund		200,113	200,113	200,113	(0)	100%
01-2-008800-6504	Transfer to General - Capital		-	-	-	-	0%
01-2-008800-6505	Transfer to Future Reserves - Capital	2*	119,165	119,165	177,987	58,822	149%
01-2-008800-6509	<i>Transfer to/from Future Reserves</i>		-	-	-	-	-
	Total Expenses		2,739,176	2,739,192	2,798,014	58,822	102%
	(Surplus) / Deficit		(82,568)	0	(0)		

1* Surplus Reduced as Projects Complete

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

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

4* Development Bonds Returned

5* Pemberton Music Festival removed

6* Overhead Allocation to Departments updated

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME		2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
	Allocate Admin General Taxation		(1,318,774)	(1,318,774)	(1,344,400)	(25,626)	102%
	Surplus Carry Forward, 2017 Projects		(28,132)	(28,132)	(59,799)	(31,667)	213%
01-1-106800-1471	Fines - Dog Ticketing Fees		-	(200)	(200)	-	100%
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees		(1,800)	(1,000)	(2,000)	(1,000)	200%
01-1--106800-1473	Fines - Other Bylaw Enforcement Fines		(400)	-	-	-	0%
01-1-106900-1500	Admin - Application Fees		-	-	-	-	0%
01-1-106900-1502	Licenses - Dog		(4,292)	(5,000)	(5,000)	-	100%
01-1-106900-1503	Licenses - Business		(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		(8,070)	-	(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		(1,780,586)	(1,448,659)	(1,521,088)	259,498	105%
01-2-108000-6000	Admin - Salaries	2*	712,689	721,583	800,011	78,428	111%
01-2-108000-6002	Admin - Benefits	2*	116,253	112,000	120,903	8,903	108%
01-2-108000-6003	Admin - Travel, Meals & Accomodation		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*	18,681	21,000	21,000	-	100%
01-2-108000-6007	Admin - Photocopier		4,229	4,500	4,590	90	102%
01-2-108000-6008	Admin - Postage		7,187	12,000	10,000	(2,000)	83%
01-2-108000-6010	Admin - Sundry		3,840	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*	23,308	43,000	27,676	(15,324)	64%
01-2-108000-6015	Admin - Elections		-	-	30,000	30,000	0%
01-2-108000-6016	Admin - Community School Expense		10,490	10,178	10,500	322	103%
01-2-108000-6019	Admin - Memberships and Prof. Fess		4,949	5,000	5,000	-	100%
01-2-108000-6020	Admin - Training		11,087	17,500	17,500	-	100%
01-2-108000-6021	Admin - Consultation & Special Evt.		4,840	5,000	5,000	-	100%
01-2-108000-6022	Admin - Bad Debt		-	-	-	-	0%
01-2-108000-6525	Admin - Lease Interest		6,734	7,174	8,656	1,482	121%
01-2-108000-6527	Admin - Lease Principal	5*	398,217	42,970	58,847	15,876	137%
01-2-108000-6999	Penny Rounding Expense		(7)	-	-	-	0%
01-2-108100-6100	Admin - Accounting		25,410	26,000	26,000	-	100%
01-2-108100-6101	Admin - Legal		37,766	44,000	44,880	880	102%
01-2-108100-6103	Admin - Contract & Consultant Labour	6*	25,603	49,700	40,000	(9,700)	80%
01-2-108100-6104	Admin - Records Management		8,632	13,200	13,200	-	100%
01-2-108200-6125	Admin - Maintenance	7*	40,677	59,000	35,450	(23,550)	60%
01-2-108200-6126	Admin - Parts & Supplies		16,060	12,000	15,500	3,500	129%
01-2-108200-6127	Admin - Hardware	7*	1,699	-	13,000	13,000	0%
01-2-108200-6128	Bylaw - Fuel & Oil		1,056	1,000	1,500	500	150%
01-2-108200-6129	Bylaw - Servicing		4,457	-	4,000	4,000	0%
01-2-108250-6023	Amortization Expense - General		-	-	-	-	0%
01-2-108300-6450	Promotions/Community Enhancement		12,153	15,000	15,000	-	100%
01-2-108300-6451	Community Init. & Opport. Fund		22,250	30,000	30,000	-	100%
01-2-108300-6454	Climate Action Carbon Tax Credits		2,700	1,500	2,000	500	133%
01-2-108400-6170	Project Admin - General Expense	1*	16,690	45,934	50,560	4,626	110%
01-2-108400-6175	Admin - Bylaw Enforcement Exp		7,665	8,000	8,160	160	102%
01-2-108400-6454	Admin - Emergency Management	8*	1,877	5,000	8,420	3,420	168%
01-2-108400-6550	Project - Capital Land Expense - Admin		-	-	-	-	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	105	(5,854)	2%
	Total Expenses		1,605,695	1,448,659	1,521,088	72,429	105%
	(Surplus) / Deficit		(174,891)	-	-		

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 Contractor Temporary to fill unfilled position

7* Projects Carried Forward from Surplus

8* New Epack Emergency Line

Village of Pemberton

Statement of Operation ending December 31, 2017

ACCOUNT CODE	ACCOUNT NAME	2017 YE Estimated	2017 Budget	2018 Budget	Budget \$	Budget %
	Allocate Legislative General Taxation	(94,697)	(94,697)	(101,469)	(6,772)	107%
	Total Revenues	(94,697)	(94,697)	(101,469)	(6,772)	107%
01-2-158000-0000	Legislative Expenses - Other	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)	(348,364)	39,251	90%
	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)	(167,510)	25,466	87%
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)	-	(98,016)	(98,016)	0%
01-1-207201-1673	FD - Capital - Grants Other	-	-	-	-	0%
01-1-207300-1925	F/D - Other Revenue	(217,708)	(100,000)	-	100,000	0%
01-1-207500-1990	F/D - MFA Proceeds	-	-	-	-	0%
01-1-207600-6500	Fire - Transfer from Reserve	-	-	(100,000)	(100,000)	0%
	Total Revenues	(902,517)	(707,947)	(779,451)	(71,505)	110%
01-2-208000-0000	F/D - Rescue Dept Expense	2* 64,664	64,275	65,561	1,286	102%
01-2-208000-6001	F/D - Honorarium & Wages	206,844	188,997	218,904	29,907	116%
01-2-208000-6002	F/D - Benefits	21,649	21,300	29,406	8,106	138%
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	18,926	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	6,715	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	99,556	-	-	-	-
01-2-208800-6507	Transfer to Future Reserves - LilWat contribution	1* 77,473	-	98,016	-	-
Reserve used	2018 HVAC upgrade from Wildfire reserves	3* 7,800	20,000	60,000	-	-
Reserve used	Office Improvement	-	-	40,000	-	-
Capital Projects						
	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						
	Total Expenses	902,517	707,947	779,451	71,504	110%
	(Surplus) / Deficit	0	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)	(416,805)	(89,015)	127%
01-1-256900-1500	DS - Application Fees	1*	(69,487)	(33,000)	(33,000)	-	100%
01-1-256900-1501	Licenses - Building Permits	1*	(158,625)	(67,300)	(103,750)	(36,450)	154%
01-1-256900-1505	Permit - Water Sprinkling		(300)	-	-	-	0%
01-1-257200-1673	Grants - Other		-	-	-	-	0%
01-1-257300-1920	DS - Recovery Revenue	1*	(98,973)	(35,000)	(40,000)	(5,000)	114%
01-1-257300-1925	DS - Other Revenue - Misc		(1,980)	-	-	-	0%
	Total Revenues		(657,154)	(463,090)	(593,555)	(130,465)	128%
						-	
01-2-258000-0000	DS - Admin		8,145	6,500	8,200	1,700	126%
01-2-258000-6000	DS - Salaries	2*	327,501	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*	1,152	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	90,000	-	100%
01-2-258200-6125	DS - Maintenance		-	-	4,960	4,960	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%
	Total Expenses		604,587	463,090	593,555	130,465	128%
	(Surplus) / Deficit		(52,568)	(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)	(1,022,573)	65,633	94%
	Surplus Carry Forward, 2017 Projects		(15,000)	(15,000)	(63,000)	(48,000)	420%
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)	(50,000)	(300,000)	(250,000)	600%
01-1-357201-1672	Parks Cap.- Other Govt Contr			-	-	-	0%
01-1-357600-6500	Parks - Transfer from Reserve	4*	(300,000)				0%
	Total Revenues		(1,467,413)	(2,622,262)	(2,623,728)	(1,465)	100%
01-2-308000-0000	Works - Administration		535	1,500	1,539	39	103%
01-2-308000-6000	Works - Salaries	5*	389,419	361,897	398,365	36,468	110%
01-2-308000-6002	Works - Benefits	5*	72,063	70,000	78,446	8,446	112%
01-2-308000-6003	Works - Travel, Meals & Accomodation	5*	2,011	1,000	2,000	1,000	200%
01-2-308000-6005	Works - Advertising		174	1,500	1,000	(500)	67%
01-2-308000-6006	Works - Insurance	6*	18,441	18,000	19,860	1,860	110%
01-2-308000-6011	Works - Telephone		1,442	3,000	2,000	(1,000)	67%
01-2-308000-6012	Works - Hydro		25,143	26,000	26,676	676	103%
01-2-308000-6014	Works - IT Software	7*			1,800	1,800	0%
01-2-308000-6019	Works - Memberships and Profesional Fees		38	400	400	-	100%
01-2-308000-6020	Works - Training	5*	2,008	4,500	6,500	2,000	144%
01-2-308000-6174	Works - Labour Relations Expense		542		6,236	6,236	0%
01-2-308000-6525	Works - Lease Interest		3,888	3,770	5,071	1,301	134%
01-2-308000-6527	Works - Lease Principal		158,986	106,608	85,661	(20,947)	80%
01-2-308100-6101	Works - Legal		-	1,000	1,000	-	100%
01-2-308100-6102	Works - Engineering Consulting		-	-	-	-	0%
01-2-308100-6103	Works - Contractors & Consultants	8*	6,042	12,235	27,480	15,245	225%
01-2-308200-6125	Works - Maintenance	9*	55,728	63,000	43,200	(19,800)	69%
01-2-308200-6126	Works - Parts & Supplies		14,773	21,800	18,000	(3,800)	83%
01-2-308200-6128	Works - Fuel & Oil		28,593	37,000	32,000	(5,000)	86%
01-2-308200-6129	Works - Servicing		69				
01-2-308200-6176	Works - Road Maintenance		98,354	170,000	170,000	-	100%
01-2-308200-6177	Works - Trail Maintenance		-	5,000	1,040	(3,960)	21%
01-2-308400-6170	Project - Non Capital Exp - Works	2*	-	30,000	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*	6,300	8,750	8,750	-	100%
01-2-358000-6012	Parks - Hydro		4,703	3,000	5,000	2,000	167%
01-2-358200-6125	Parks - Maintenance		29,761	44,000	30,000	(14,000)	68%
01-2-358200-6126	Parks - Parts & Supplies		13,233	15,000	15,300	300	102%
01-2-358200-6127	Parks - Hardware		-	5,000	2,500	(2,500)	50%
01-2-358200-6128	Parks - Fuel & Oil		5,638	3,550	5,750	2,200	162%
01-2-358400-6170	Projects - General - Parks		-	-	35,000	35,000	0%
01-2-358400-6550	Project - Capital Land Expense - Parks	4*	300,000	-	-	-	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					50,000	
<i>Reserve transfer</i>	Paving Farm Road/ offset by DCC Road Reserves and Developer Donation					100,000	
	Total Expenses		1,349,750	2,622,262	2,623,728	1,466	100%
	(Surplus) / Deficit		(117,662)	(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		(33,881)	(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		(46,903)	(50,000)	(42,000)	8,000	84%
01-1-507700-1721	BC Bus Pass Programme		(8,486)	-	(8,000)	(8,000)	0%
01-1-507700-1723	BCT Municipal Admin Charge Allowance		(7,845)	(7,733)	(8,027)	(294)	104%
01-1-507700-1724	Partner Contributions		(66,347)	(72,450)	(68,920.67)	3,529	95%
01-1-507700-1725	BCT Contributions		(264,222)	(261,000)	(260,771)	229	100%
<i>Reserve Transfer</i>	Transfer from Transit Reserve	2*			(38,185)	(38,185)	0%
	Total Revenues		(602,385)	(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		575,363	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%
New	Transfer to Partner Reserve (Restricted)		12,840				
	Total Expenses		602,385	592,490	582,786	(9,704)	98%
(Surplus) / Deficit			0	-	0		
<p>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</p>							
With New Projects	General Fund Total (Surplus) / Deficit		(430,171)	0	0		

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		(364,384)	(339,039)		339,039	0%
03-1-407600-6500	Water - Transfer from Reserve	2*	(111,500)	(111,500)	(184,827)	(73,327)	166%
Total Revenue			(1,488,178)	(1,434,004)	(1,223,204)	210,801	85%
03-2-408000-0000	Water - Administration		4,983	6,000	6,000	-	100%
03-2-408000-6000	Water - Salaries		479,743	445,015	439,744	(5,271)	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*	15,503	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	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		-	-	120,000	120,000	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	63,000	(298,648)	17%
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%
Total Expenses			1,488,179	1,434,004	1,223,204	(264,975)	85%
(Surplus) / Deficit			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	39,972	(67,962)	37%
05-1-456100-1325	Sewer - Village User Rates	1*	(693,035)	(685,500)	(725,275)	(39,775)	106%
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)	(1,583)	1,477	52%
05-1-456100-1334	Sewer - IP User Rate	1*	(39,306)	(30,600)	(32,302)	(1,702)	106%
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)	(936,110)	(106,815)	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	397,465	145,295	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		27,675	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		-	-	50,000	50,000	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%
	Transfer to/from Future Reserves				40,000		
	Total Expenses		688,123	829,295	936,110	106,815	113%
Sewer Fund Total (Surplus) / Deficit			(159,351)	0	0		

1* Sewer Rate Increase Transfer for Future Capital

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	(195,673)	(146,066)	-	146,066	0%
07-1-557300-1925	Airport - Other Revenue	(5,404)	(9,500)	(7,616)	1,884	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	(300,129)	(250,286)	(61,480)	188,806	25%
07-2-558000-0000	Airport - Admin	181	500	510	10	102%
07-2-558000-6000	Airport - Salaries	1*	27,824	30,134	43,735	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	3,706	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	300,129	250,286	61,480	(188,806)	25%
Airport Fund Total (Surplus) / Deficit		-	(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	2,086,491	154,449	108%
Water and sewer user rates	1,616,015	1,589,781	1,682,090	92,310	106%
User charges	1,647,594	1,426,401	1,576,421	150,020	111%
Penalties and interest income	21,515	19,279	16,640	(2,639)	86%
Government transfers:				-	0%
Provincial	596,549	1,699,878	1,513,825	(186,053)	89%
Federal				-	0%
Other local governments	340,032	271,095	342,013	70,918	126%
Investment income	36,001	8,727	7,320	(1,407)	84%
Other revenues	706,789	841,272	408,741	(432,531)	49%
Collections on behalf of other governments	2,319,913	2,319,929	2,319,929	-	100%
	9,196,707	10,108,403	9,953,471	(154,932)	98%
Expenditures:					
General government	1,873,311	2,042,456	2,116,392	73,935	104%
Fire protection services	572,526	613,091	552,258	(60,833)	90%
Development and planning services	604,587	463,090	593,555	130,465	128%
Public works and parks	778,898	910,902	974,912	64,010	107%
Water utility	733,164	778,593	832,441	53,848	107%
Sewer utility	559,526	702,656	717,780	15,124	102%
Airport services	53,017	55,531	61,480	5,949	111%
Transfers to other governments	2,319,913	2,319,929	2,319,929	-	100%
	7,494,941	7,886,248	8,168,747	282,500	104%
Annual (Surplus) / Deficit	(1,701,766)	(2,222,155)	(1,784,723)		
ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS					
Non-cash items included in Annual (Surplus)/Deficit					
Amortization on tangible capital assets		-	-	-	
Cash items NOT included in Annual (Surplus)/Deficit					
Capital expenditures	1,292,475	2,306,574	1,665,581	(640,993)	72%
Loan proceeds	(412,942)	-	-	-	
Long term debt payments	202,617	205,949	205,949	0	100%
Capital lease payments	557,203	149,578	144,507	(5,071)	97%
Transfers to/(from) Statutory Reserves	12,840	-	-	-	
Transfers from Non-Statutory Reserves	(411,500)	(134,468)	(227,795)	(93,327)	169%
Transfers to Non-Statutory Reserves	512,194	335,165	586,003	250,838	175%
Transfers to/(from) Unappropriated Surplus	(640,643)	(640,643)	(589,522)	51,121	92%
Financial Plan Balance	(589,522)	0	0	0	
General Fund (Surplus) / Deficit	(430,171)	0	0		
Water Fund (Surplus) / Deficit	0	(0)	-		
Sewer Fund (Surplus) / Deficit	(159,351)	0	0		
Airport Fund (Surplus) / Deficit	-	(0)	(0)		
	(589,522)	0	0		