

Date: February 5, 2019
To: Nikki Gilmore, Chief Administrative Officer
From: Lena Martin, Manager of Finance and Administration
Subject: 2019 Draft Budget Information

PURPOSE

To present to the Committee of the Whole the draft 2019 Budget for review and comment.

BACKGROUND

At the Regular Council Meeting No. 1483, held Tuesday, December 11, 2018, Council approved the 2019 budget deliberation schedule. This is the first of three sessions scheduled which will focus on the 2019 Operating, Project and Capital Expenses.

DISCUSSION AND COMMENTS

This is the first opportunity the Committee has to review the 2019 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 zero increases, this will be discussed during the Tax Impact deliberations and the Five Year Financial Plan deliberations to be held 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 District, Municipal Finance Authority and BC Assessment are not a part of the Village of Pemberton deliberations;
- Non Market Change is not included, this will be discussed during the Tax Impact deliberations;
- Water rates are shown with an increase as per the KWL report to allocate an additional \$54,000 to water reserves and as noted in the Water Rates Amendment Bylaw No. 805, 2016. The rates were gradually increased over five (5) years in order to bring the water user fees up to a service sustainable level;
- Transit is budgeted using the BC Transit estimated Revenues and Expenses from the Annual Service Agreement;
- Administration Salaries are expensed to the General Fund and re-classed to the Water, Sewer and Airport Funds as a proportionate share. The allocation to the Water Fund is 24%, the Sewer Fund is 22% and the Airport Fund is 3%. Public Works and Parks Salaries are not re-classed, they are allocated on a per hour basis for actual time spent;
- Salaries include a CPI increase of 3.0%, a new Part Time Bylaw Officer, a Deputy Fire Chief, and a Public Works Manager. Cost of Living increase to wages is 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 3.0% for BC;

- Salaries for Public Works Staff have been increased by the current Collective Agreement for Union Staff;
- Salaries for Council have been increased by the current CPI rate of 3% as per the remuneration bylaw and also include a 1/3 merit increase for expired tax exemptions in 2019;
- 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 March 5th.
- A new Employer Health Tax has been added by the Provincial government, this tax adds an additional estimated expense of \$48,344 to the Operating budget.
- As a note to the Financial Statements ending December 31, 2018, a contingent liability of \$40,000 for legal fees has been added to the Operating budget.
- After Non Market Change Tax and other contributions there is an estimated deficit of \$100,613, of which the majority comes from the addition of the Employer Health Tax (EHT) and the one time contingent liability which total \$88,344.

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

- Community Wildfire Protection Program
- Sea to Sky Invasive Species
- Farm Road East Paving
- Bus Shelter Lighting
- Downtown Enhancement Project
- Well 2 Redevelopment
- Water Source Feasibility
- Air Valves (Sewer)

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 applicable departments to offset the taxes required for Future Capital Expenditures and to prepare for the breakdown of Capital Infrastructure (Roads, One Mile Lake Boardwalk, Water Systems, Sewer Systems).

The future meetings tentatively scheduled, as approved at the Regular Council Meeting No.1483 held Tuesday, December 11, 2018 are shown below.

Date	Description
Tuesday, February 19	Committee of the Whole Meeting <ul style="list-style-type: none"> • Council Budgeting Session #2– 2019 REVISED Operating, Project and Capital Expenses and Tax Implications
Tuesday, March 5 5:30 PM	Budget Information Session (prior to Council)
Tuesday, March 5	Committee of the Whole Meeting <ul style="list-style-type: none"> • 2019 Tax Implications from the Revised Roll
Tuesday, March 19 5:30 PM	Regular Council Meeting <ul style="list-style-type: none"> • Council Budgeting Session #3 – 2019 Tax Implications and Five Year Financial Plan Review

Tuesday, April 2 5:30 PM	Regular Council Meeting <ul style="list-style-type: none"> • 2019 - 2023 Five Year Financial Plan 1st, 2nd and 3rd readings (S.165 Community Charter)
Tuesday, April 16 5:30PM	Regular Council Meeting <ul style="list-style-type: none"> • 2019 - 2023 Five Year Financial Plan 4th & Final • 2019 Tax Rates Bylaw 1st, 2nd, and 3rd readings
Tuesday, May 7 5:30PM	Regular Council Meeting <ul style="list-style-type: none"> • 2019 Tax Rates Bylaw 4th & Final (S. 197 Community Charter)

COMMUNICATIONS

An advertisement has been placed in the Pique Newspaper on Thursday, January 24th, 2019, 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 5, 2019 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 2019 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 2019 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 2019 Draft Budget as presented.

Attachments:

Appendix A: 2019 Draft Budget Worksheets

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

Appendix A

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Admin General Taxation	1,481,106	1,481,106	1,510,616	29,510	102%
	Allocate Legislative General Taxation	104,074	104,074	111,741	7,667	107%
	Allocate Fire General Taxation	348,364	348,364	407,720	59,356	117%
	Allocate Development General Taxation	416,805	416,805	235,404	(181,401)	56%
	Allocate Public Works/ Parks General Taxation	1,109,994	1,109,994	1,032,307	(77,687)	93%
	Allocate Transit General Taxation	34,460	34,460	29,162	(5,298)	85%
	Allocate Water Taxation	-	-	145,334	145,334	0%
	Allocate Sewer Taxation	(39,972)	(39,972)	61,187	101,159	-153%
	Allocate Airport General Taxation	32,994	32,994	28,144	(4,850)	85%
01-1-005000-6501	Transfer to/from Surplus	(634,210)	(634,210)	(703,525)	(69,315)	111%
01-1-006000-1301	Residential (Class 1)	(969,984)	(969,982)	(969,982)	-	100%
01-1-006000-1302	Utilities (Class 2)	(62,108)	(61,350)	(61,350)	-	100%
01-1-006000-1305	Light Industry (Class 5)	(16,045)	(16,045)	(16,045)	-	100%
01-1-006000-1306	Commercial (Class 6)	(328,358)	(327,714)	(327,714)	-	100%
01-1-006000-1307	Frontage Collection	(300,437)	(300,098)	(300,098)	-	100%
01-1-006000-1308	Recreation/Non-Profit (Class 8)	(8,875)	(8,875)	(8,875)	-	100%
01-1-006000-1309	Farm (Class 9)	(530)	(530)	(530)	-	100%
01-1-006000-1310	Community Enhancement Levy	(15,013)	(15,000)	(15,000)	-	100%
01-1-006000-1311	Community Initiatives and Opportunities	(30,031)	(30,000)	(30,000)	-	100%
01-1-006000-1312	Community Centre Parcel Tax	-	-	-	-	0%
01-1-006000-1313	Tax Penalties	(55,208)	(62,000)	(55,000)	7,000	89%
01-1-006000-1314	Tax Interest	(16,614)	(18,000)	(17,000)	1,000	94%
01-1-006000-1315	Reserve Tax Collection	(119,285)	(119,165)	(119,165)	-	100%
01-1-006200-1350	GIL - BC Rail	(2,845)	(6,000)	(3,000)	3,000	50%
01-1-006200-1351	GIL - BC Hydro	(27,365)	(32,000)	(30,000)	2,000	94%
01-1-006200-1352	GIL - Federal Government	(5,942)	(5,800)	(6,000)	(200)	103%
01-1-006300-1375	1% Revenue Grant - Telus	(7,237)	(7,100)	(7,200)	(100)	101%
01-1-006300-1376	1% Revenue Grant - BC Hyrdo	(47,848)	(31,000)	(40,000)	(9,000)	129%
01-1-006300-1377	1% Revenue Grant - Shaw	(4,585)	(4,600)	(4,500)	100	98%
01-1-006400-1400	Collections for School	(1,254,595)	(1,194,650)	(1,254,595)	(59,945)	105%
01-1-006400-1401	Collections for Policing Costs	(205,533)	(185,644)	(205,533)	(19,889)	111%
01-1-006400-1402	Collections for SLRD	(947,233)	(873,012)	(947,233)	(74,221)	109%
01-1-006400-1404	Collections for STSRHD	(31,037)	(26,700)	(31,037)	(4,337)	116%
01-1-006400-1405	Collections for MFA	(174)	(146)	(174)	(28)	119%
01-1-006400-1406	Collections for BCAA	(42,948)	(39,777)	(42,948)	(3,170)	108%
01-1-006600-1450	Investment Interest Income	(62,075)	(6,000)	(20,000)	(14,000)	333%
01-1-006650-1450	Interest Revenue - Accounts Receivable	(2,239)	(1,500)	(2,000)	(500)	133%
01-1-006900-1504	Licenses - Commercial Vehicles	(589)	(500)	(600)	(100)	120%
01-1-007000-1550	Sundry Revenue	(8,676)	(4,500)	(6,000)	(1,500)	133%
01-1-007000-1551	Revenue - Tax Certificates	(4,970)	(3,000)	(4,000)	(1,000)	133%
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	(70,682)	(80,000)	(70,000)	10,000	88%
01-1-007200-1671	Grants - Provincial - SFC	(390,304)	(376,000)	(380,000)	(4,000)	101%
01-1-007300-1555	SOS - Admin reclass	-	(10,000)	(5,000)	5,000	50%
01-1-007300-1556	SOS - Water Reclass	(314,932)	(333,977)	(349,099)	(15,122)	105%
01-1-007300-1557	SOS - Sewer Reclass	(288,688)	(306,175)	(320,007)	(13,832)	105%
01-1-007300-1558	SOS - Airport Reclass	(39,366)	(41,760)	(43,637)	(1,878)	104%
01-1-007400-1976	DCC's - Parks Contribution	(90,547)	(71,456)	-	71,456	0%
	Total Revenues	(2,942,036)	(2,739,193)	(2,857,984)	(118,791)	104%
01-2-008700-6475	Transfer - School Levy	1,253,881	1,194,650	1,254,595	59,945	105%
01-2-008700-6476	Transfer - Police Tax	205,434	185,644	205,533	19,889	111%
01-2-008700-6477	Transfer - SLRD	946,818	873,012	947,233	74,221	109%
01-2-008700-6479	Transfer - STSRHD	31,022	26,700	31,037	4,337	116%
01-2-008700-6480	Transfer - MFA	174	146	174	28	119%
01-2-008700-6481	Transfer - BCAA	42,927	39,777	42,948	3,170	108%
01-2-008800-6501	Reclass Frontage to Water Revenue Fund	100,119	99,985	99,985	-	100%
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund	200,319	200,113	200,113	-	100%
01-2-008800-6504	Transfer to General - Capital	-	-	-	-	0%
01-2-008800-6505	Transfer to Future Reserves - Capital	119,230	119,165	119,165	-	100%
01-2-008800-6509	Transfer to/from Future Reserves	-	-	-	-	0%
	Total Expenses	2,899,924	2,739,192	2,900,783	161,591	106%
	(Surplus) / Deficit	(42,112)	(1)	42,799		

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Admin General Taxation	(1,421,307)	(1,421,307)	(1,473,092)	(51,785)	104%
	Surplus Carry Forward, 2018 Projects	(59,799)	(59,799)	(37,524)	22,275	63%
01-1-106800-1471	Fines - Dog Ticketing Fees	(30)	(200)	(200)	-	100%
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees	(1,605)	(2,000)	(2,500)	(500)	125%
01-1-106800-1473	Fines - Other Bylaw Enforcement Fines	(300)	-	(1,000)	(1,000)	0%
01-1-106900-1500	Admin - Application Fees	-	-	-	-	0%
01-1-106900-1502	Licenses - Dog	(3,895)	(5,000)	(5,000)	-	100%
01-1-106900-1503	Licenses - Business	(40,853)	(45,000)	(45,000)	-	100%
01-1-107200-1671	Grant - Provincial Project - General	(2,797)	(19,670)	(19,670)	-	100%
01-1-107200-1673	Grant - Other Project - General	-	-	-	-	0%
01-1-107200-1674	Contribution - Other Govt - General	(9,000)	(10,926)	(11,926)	(1,000)	109%
01-1-107200-1675	Contribution - Other - General	(11,883)	-	-	-	0%
01-1-107200-1676	Transit - Contributions	(8,027)	(8,125)	(8,307)	(182)	102%
01-1-107300-1925	Admin - Other Revenue - Misc	(3,585)	(3,000)	(3,000)	-	100%
01-1-107300-1927	Other Revenue - Gas Tax	-	-	-	-	0%
01-1-107500-1990	MFA Proceeds	(72,000)	(72,000)	-	72,000	0%
01-1-107600-6500	Admin - Transfer from Reserve	(22,968)	(22,968)	-	22,968	0%
	Total Revenues	(1,658,049)	(1,669,995)	(1,607,219)	62,776	96%
01-2-108000-6000	Admin - Salaries	734,415	800,012	865,642	65,630	108%
01-2-108000-6002	Admin - Benefits	119,034	122,810	128,951	6,141	105%
	Employer Tax NEW			19,395	19,395	0%
01-2-108000-6003	Admin - Travel, Meals & Accomodation	12,930	16,000	15,000	(1,000)	94%
01-2-108000-6004	Admin - Interest,Comm. & Bank Fees	4,320	5,130	5,000	(130)	97%
01-2-108000-6005	Admin - Advertising	11,307	12,000	12,000	-	100%
01-2-108000-6006	Admin - Insurance	19,660	21,000	25,000	4,000	119%
01-2-108000-6007	Admin - Photocopier	4,546	4,590	4,728	138	103%
01-2-108000-6008	Admin - Postage	6,992	10,000	8,000	(2,000)	80%
01-2-108000-6009	Admin - Website	5,737	5,500	6,000	500	109%
01-2-108000-6010	Admin - Sundry	4,164	4,000	4,289	289	107%
01-2-108000-6011	Admin - Telephone	12,946	12,000	13,334	1,334	111%
01-2-108000-6012	Admin - Hydro	11,240	14,500	14,000	(500)	97%
01-2-108000-6014	Admin - IT/Software	30,311	22,176	35,550	13,374	160%
01-2-108000-6015	Admin - Elections	21,426	30,000	-	(30,000)	0%
01-2-108000-6016	Admin - Community School Expense	11,064	10,500	11,396	896	109%
01-2-108000-6019	Admin - Memberships and Prof. Fess	5,546	5,000	5,712	712	114%
01-2-108000-6020	Admin - Training	8,073	17,500	17,500	-	100%
01-2-108000-6021	Admin - Consultation & Special Evt.	2,240	5,000	5,000	-	100%
01-2-108000-6022	Admin - Bad Debt	20,751	-	-	-	0%
01-2-108000-6525	Admin - Debt Interest	8,978	8,656	11,728	3,072	135%
01-2-108000-6527	Admin - Debt Principal	56,548	58,847	67,630	8,783	115%
01-2-108000-6999	Penny Rounding Expense	(20)	-	-	-	0%
01-2-108100-6100	Admin - Accounting	26,145	26,000	27,000	1,000	104%
01-2-108100-6101	Admin - Legal	46,421	44,880	86,226	41,346	192%
01-2-108100-6103	Admin - Contract & Consultant Labour	90,288	115,000	35,000	(80,000)	30%
01-2-108100-6104	Admin - Records Management	7,951	13,200	12,000	(1,200)	91%
01-2-108200-6125	Admin - Maintenance	42,809	35,450	36,514	1,064	103%
01-2-108200-6126	Admin - Parts & Supplies	14,456	15,500	15,500	-	100%
01-2-108200-6127	Admin - Hardware	3,570	13,000	-	(13,000)	0%
01-2-108200-6128	Admin/Bylaw - Fuel & Oil	2,803	1,500	7,500	6,000	500%
01-2-108200-6129	Admin/Bylaw - Servicing	769	4,000	5,000	1,000	125%
01-2-108250-6023	<i>Amortization Expense - General</i>	-	-	-	-	0%
01-2-108300-6450	Promotions/Community Enhancement	7,000	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	3,225	2,000	2,000	-	100%
01-2-108400-6170	Project Admin - General Expense	25,315	50,560	42,060	(8,500)	83%
01-2-108400-6175	Admin - Bylaw Enforcement Exp	7,872	8,160	8,160	-	100%
01-2-108400-6454	Admin - Emergency Management	9,078	8,420	9,300	880	110%
01-2-108400-6550	Project - Capital Land Expense - Admin	2,861	-	-	-	0%
01-2-108400-6551	Project - Cap. Mach & Equip. Exp - Admin	127,800	102,000	-	(102,000)	0%
01-2-108400-6555	Project - Cap - Building	5,255	105	105	(0)	100%
	Total Expenses	1,558,076	1,669,995	1,607,219	(62,776)	96%
NEW Capital and Projects						
	Vadim Open/Explorer software upgrade (online timesheets/PO's)			2,150		0.1%
	IT Workstation Renewal (x4) 5+years old			8,000		0.5%
	Website - Storage update and new icons added			3,100		0.2%
	Emergency Operations Equipment Grant (Total \$27,045/Grant \$25,000)			2,045		0.1%
	Municipal Hall workstation walls and fire alarms			5,000		0.3%
	New Municipal Hall Design Plan			20,000		1.2%
	***New Part Time Bylaw Officer added to salaries					
	(Surplus) / Deficit	(99,973)	0	40,295		2%

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
Allocate Legislative General Taxation		(104,074)	(104,074)	(111,741)	(7,667)	107%
Total Revenues		(104,074)	(104,074)	(111,741)	(7,667)	107%
01-2-158000-0000	Legislative Expenses - Other	2,787	2,000	2,871	871	144%
01-2-158000-6000	Legislative Indemnities	85,515	83,347	91,981	8,634	110%
01-2-158000-6002	Legislative - Benefits	394	377	388	11	103%
	Employer Tax NEW			1,801		
01-2-158000-6003	Leg. Exp. - Travel, Training & Accom.	5,254	12,000	12,000	-	100%
01-2-158000-6005	Leg. Exp. - Advertising	357	500	500	-	100%
01-2-158000-6006	Leg. Exp. - Insurance	750	750	1,000	250	133%
01-2-158000-6011	Leg. Exp. - Telephone	485	100	1,200	1,100	1200%
01-2-158000-6014	Leg. Exp. - IT/Computer Allowance	5,000	5,000	-	(5,000)	0%
01-2-158000-6017	Governance Expenses - Public Relations	-	-	-	-	0%
Total Expenses		100,542	104,074	111,741	7,667	107%
(Surplus) / Deficit		(3,532)	-	-		

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Fire General Taxation	(348,364)	(348,364)	(392,041)	(43,677)	113%
	Surplus/Deficit Fire		-	(15,680)	(15,680)	0%
	Surplus/Deficit Resouce		-	-	-	0%
01-1-206500-1425	SLRD Contributions - Fire Protection	(167,461)	(167,510)	(160,016)	7,495	96%
01-1-206500-1426	SLRD Contributions - Rescue Service	(65,561)	(65,561)	(87,861)	(22,300)	134%
01-1-206510-1425	LilWat Contributions	(133,629)	(121,873)	(135,192)	(13,319)	111%
01-1-207201-1673	FD - Capital - Grants Other	(39,000)	(38,000)	-	38,000	0%
01-1-207300-1925	F/D - Other Revenue	(96,118)	-	(8,172)	(8,172)	0%
01-1-207500-1990	F/D - MFA Proceeds	(60,000)	(60,000)	-	60,000	0%
01-1-207600-6500	Fire - Transfer from Reserves	(92,564)	(90,000)	-	90,000	0%
	Total Revenues	(1,002,696)	(891,308)	(798,961)	92,347	90%
01-2-208000-0000	F/D - Rescue Dept Expense	65,561	65,561	87,861	22,300	134%
01-2-208000-6001	F/D - Honorarium & Wages	209,311	218,904	286,447	67,543	131%
01-2-208000-6002	F/D - Benefits	21,401	29,406	34,553	5,147	118%
	Employer Tax NEW			4,744	4,744	0%
01-2-208000-6003	F/D - Travel & Training	28,951	35,000	35,000	-	100%
01-2-208000-6004	F/D - Interest & Bank Charges	75	-	-	-	0%
01-2-208000-6005	F/D - Advertising	365	2,000	1,000	(1,000)	50%
01-2-208000-6006	F/D - Insurance	16,752	20,000	18,000	(2,000)	90%
01-2-208000-6009	F/D - Fees & Supplies	17,299	19,000	18,000	(1,000)	95%
01-2-208000-6010	F/D - Sundry	7,793	8,545	8,200	(345)	96%
01-2-208000-6011	F/D - Telephone	5,938	6,120	6,120	-	100%
01-2-208000-6012	F/D - Hydro	11,871	11,000	12,000	1,000	109%
01-2-208000-6014	F/D - IT/Software	4,630	3,600	7,195	3,595	200%
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	1,464	1,500	1,800	300	120%
01-2-208100-6101	F/D - Legal	-	1,000	1,000	-	100%
01-2-208200-6125	F/D - Maintenance	29,741	22,440	30,000	7,560	134%
01-2-208200-6126	F/D - Parts & Supplies	63,280	50,000	60,000	10,000	120%
01-2-208200-6128	F/D - Fuel & Oil	5,980	6,244	6,300	56	101%
01-2-208200-6129	F/D - Servicing	25,529	14,000	23,000	9,000	164%
01-2-208400-6170	Project - Non Capital Exp - Fire	25,172	-	-	-	0%
01-2-208600-6453	F/D - Public Relations	379	1,000	800	(200)	80%
01-2-208900-6525	Fire - Debt Servicing Interest Expense	11,847	11,204	12,611	1,407	113%
01-2-208900-6527	Fire - Debt Servicing Principal	24,559	26,177	31,170	4,993	119%
01-2-208800-6507	Transfer to Future Reserves - Capital	-	-	-	-	0%
01-2-208800-6507	Transfer to Future Reserves - Wildfire	-	-	-	-	0%
01-2-208800-6507	Transfer to Future Reserves - LilWat contribution	190,201	121,873	87,425	(34,448)	72%
01-2-208400-6555	Project - Cap - Builiding Fire	92,564	60,000	-	(60,000)	0%
01-2-208400-6555	Project - Cap - Builiding Fire	-	30,000	-	(30,000)	0%
01-2-208400-6551	Project - Cap. Mach & Equip. Exp - Fire	100,619	3,000	-	(3,000)	0%
01-2-208400-6551	Project - Cap. Mach & Equip. Exp - Fire	-	38,000	-	(38,000)	0%
01-2-208400-6551	Project - Cap. Mach & Equip. Exp - Fire	-	60,000	-	(60,000)	0%
	Total Expenses	987,017	891,308	798,961	(92,347)	90%
NEW Capital and Projects						
	SCBA Tanks Replacement (5 per year for 5 years)			7,500		1%
	Auto Extraction Combi Tool			7,500		1%
	Rope rescue equipment			15,000		2%
	Radio Repeater Upgrade			12,000		1%
	Fire Extinguisher Training Equipment (FUS)			16,000		2%
	AED x 3			10,000		1%
	**Deputy Chief added to Salaries (50% SLRD/VOP, 50% Reserve Allocation)					
	(Surplus) / Deficit	(15,680)	0	68,000		97%

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE

ACCOUNT NAME

2018
Actual

2018
Budget

2019
Budget

yr to yr
Budget
\$

yr to yr
Budget
%

	Allocate Development General Taxation	(416,805)	(416,805)	(235,404)	181,401	56%
	Surplus Carry Forward, 2018 Projects		-		-	0%
01-1-256900-1500	DS - Application Fees	(39,360)	(33,000)	(45,000)	(12,000)	136%
01-1-256900-1501	Licenses - Building Permits	(206,419)	(103,750)	(225,000)	(121,250)	217%
01-1-256900-1505	Permit - Water Sprinkling	(300)	-	-	-	0%
01-1-257200-1673	Grants - Other	-	-	-	-	0%
01-1-257300-1920	DS - Recovery Revenue	(124,462)	(40,000)	(100,000)	(60,000)	250%
01-1-257300-1925	DS - Other Revenue - Misc	(1,545)	-	-	-	0%
	Total Revenues	(788,891)	(593,555)	(605,404)	(11,849)	102%
01-2-258000-0000	DS - Admin	2,505	8,200	6,000	(2,200)	73%
01-2-258000-6000	DS - Salaries	272,456	346,107	339,067	(7,040)	98%
01-2-258000-6002	DS - Benefits	48,913	59,149	60,923	1,774	103%
	Employer Tax NEW	-	-	7,800	7,800	0%
01-2-258000-6003	DS - Travel, Meals & Accomodation	2,874	3,000	3,090	90	103%
01-2-258000-6005	DS - Advertising	5,761	3,800	5,934	2,134	156%
01-2-258000-6006	DS - Insurance	-	-	-	-	0%
01-2-258000-6011	DS - Telephone	827	1,600	1,600	-	100%
01-2-258000-6014	DS - IT/Software	8,135	12,200	14,000	1,800	115%
01-2-258000-6019	DS - Memberships and Professional Fess	1,645	2,040	2,040	-	100%
01-2-258000-6020	DS - Training	1,412	5,500	6,000	500	109%
01-2-258100-6101	DS - Legal	5,147	17,000	10,000	(7,000)	59%
01-2-258100-6102	DS - Engineering Consulting	2,788	-	-	-	0%
01-2-258100-6103	DS - Contractors & Consult.	59,330	90,000	44,950	(45,050)	50%
01-2-258200-6125	DS - Maintenance	1,488	4,960	-	(4,960)	0%
01-2-258200-6126	DS - Parts & Supplies	1,598	-	4,000	4,000	0%
01-2-258400-6170	Project Dev.- Non Capital Exp	150	-	-	-	0%
01-2-258400-6173	Projects - Recoverable DS Expenses	124,462	40,000	100,000	60,000	250%
01-2-258400-6552	Project - Cap. Eng. Struct. - DS	-	-	-	-	0%
01-2-258400-6557	DS Project - Capital Buildings	-	-	-	-	0%
	Total Expenses	539,491	593,556	605,404	11,849	102%
NEW Capital and Projects						
	(Surplus) / Deficit	(249,400)	0	0		0%

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Public Works/ Parks General Taxation	(1,107,994)	(1,107,994)	(1,032,307)	75,687	93%
	Surplus Carry Forward, 2018 Projects	(2,000)	(2,000)	-	2,000	0%
01-1-307200-1671	Project - General - Prov. Grant	(10,000)	(12,000)	(2,000)	10,000	17%
01-1-307201-1671	Project Works Capital - Provincial Grant	(1,571,605)	(1,408,155)	(5,041,490)	(3,633,335)	358%
01-1-307201-1673	Grant Project - Other		(54,000)	(54,000)	-	100%
01-1-307201-1674	Capital Project - Contrib. - Other Govt		-	-	-	0%
01-1-307201-1675	Project Works - Contribution Other	(550,000)	-	-	-	0%
01-1-307300-1925	Works - Other Revenue - Misc	(1,470)	-	-	-	0%
01-1-007400-1975	DCC Roads Contribution		(50,000)	(50,000)	-	100%
01-1-007400-1976	DCC's - Parks Contribution	(35,000)	(35,000)			
01-1-307500-1990	MFA Proceeds PW	(170,000)	(170,000)	-	170,000	0%
01-1-307600-6500	Public Works - Transf fr Reserve	(60,973)	(60,000)	-	60,000	0%
01-1-357200-1673	Projects - General Parks - Grants Other	(697,552)	(300,000)		300,000	0%
01-1-357201-1672	Parks Cap.- Other Govt Contr	(500,000)			-	0%
01-1-357201-1673	Capital Grants - Other	(357,435)			-	0%
01-1-357600-6500	Parks - Transfer from Reserve	(228,544)	(236,544)	(8,000)	228,544	3%
	Total Revenues	(5,292,572)	(3,435,692)	(6,187,797)	(2,752,105)	180%
01-2-308000-0000	Works - Administration	1,283	1,539	1,585	46	103%
01-2-308000-6000	Works - Salaries	387,200	398,365	471,725	73,360	118%
01-2-308000-6002	Works - Benefits	54,051	79,410	79,410	-	100%
	Employer Tax NEW			10,747		
01-2-308000-6003	Works - Travel, Meals & Accomodation	3,061	2,000	3,153	1,153	158%
01-2-308000-6005	Works - Advertising	1,612	1,000	1,500	500	150%
01-2-308000-6006	Works - Insurance	23,486	19,860	30,191	10,331	152%
01-2-308000-6011	Works - Telephone	1,521	2,000	2,960	960	148%
01-2-308000-6012	Works - Hydro	28,628	26,676	29,487	2,811	111%
01-2-308000-6014	Works - IT Software	1,519	1,800	4,800	3,000	267%
01-2-308000-6019	Works - Memberships and Profesional Fees	38	400	600	200	150%
01-2-308000-6020	Works - Training	5,164	6,500	7,500	1,000	115%
01-2-308000-6174	Works - Labour Relations Expense	3,775	6,236	500	(5,736)	8%
01-2-308000-6525	Works - Equipment Interest	4,970	5,071	7,326	2,255	144%
01-2-308000-6527	Works - Equipment Principal	82,190	85,661	74,919	(10,742)	87%
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	24,977	27,480	27,500	20	100%
01-2-308200-6125	Works - Maintenance	40,886	47,200	45,000	(2,200)	95%
01-2-308200-6126	Works - Parts & Supplies	10,338	18,000	15,000	(3,000)	83%
01-2-308200-6128	Works - Fuel & Oil	26,443	32,000	30,000	(2,000)	94%
01-2-308200-6129	Works - Servicing	2,603			-	0%
01-2-308200-6176	Works - Road Maintenance	54,071	170,000	170,000	-	100%
01-2-308200-6177	Works - Trail Maintenance		1,040	5,000	3,960	481%
01-2-308400-6170	Project - Non Capital Exp - Works	73,773	72,000	-	(72,000)	0%
01-2-308400-6551	Project - Cap. Mach & Equip. Exp - PW	170,671	170,000	-	(170,000)	0%
01-2-308400-6552	Project - Cap. Eng. Struct. - PW	2,121,172	1,508,155	5,041,490	3,533,335	334%
01-2-308400-6555	Project - Cap - Building	-	-	-	-	0%
01-2-358000-6005	Parks - Advertising	88	-	-	-	0%
01-2-358000-6006	Parks - Insurance	10,747	8,750	11,069	2,319	127%
01-2-358000-6012	Parks - Hydro	3,488	5,000	5,000	-	100%
01-2-358200-6125	Parks - Maintenance	24,778	30,000	35,000	5,000	117%
01-2-358200-6126	Parks - Parts & Supplies	14,428	15,300	15,759	459	103%
01-2-358200-6127	Parks - Hardware		2,500	1,000	(1,500)	40%
01-2-358200-6128	Parks - Fuel & Oil	8,327	5,750	8,577	2,827	149%
01-2-358400-6170	Projects - General - Parks	1,422	-	-	-	0%
01-2-358400-6550	Project - Capital Land Expense - Parks	351,500	300,000	-	(300,000)	0%
01-2-358400-6552	Project - Cap. Eng. Struct. - Parks	1,537,222	335,000	-	(335,000)	0%
01-2-358800-6509	Reserve - Transfer for Future Capital Expenditures	210,280	50,000	50,000	-	100%
	Total Expenses	5,285,712	3,435,692	6,187,798	2,752,105	180%
NEW Capital and Projects						
	Public Works Washrooms Phase I Improvements			30,000		0.9%
	Bike BC Cycling Network Grant (Total \$15,000/Grant \$7,500)			7,500		0.2%
	Train Station Washroom Modifications (\$5,000 50%VOP/ 50% Contribution)			2,500		0.1%
	2020 Soccer Field and Improvements 4,500,000 (\$44,109 taxation, remainder grants/donations)			22,055		0.6%
	Crab Apple Tree Replacement (\$30,000 estimate, \$5,000 grant)			25,000		0.7%
	Public Works Identifying Jackets			2,000		0.1%
	Pemberton Sign Relocation and Refinishing			3,000		0.1%
	Zurher Balance Park			5,000		0.1%
	Snow Blower Skid Steer 7k			7,000		0.2%
	Friendship Trail Bridge Connector (\$25,000/ \$12,500 Grant and Community Works)			-		0.0%
	Summer Student (Applied for offsetting Grant) \$12,000			-		0.0%
	(Surplus) / Deficit	(6,861)	(0)	104,055		3%

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Transit General Taxation	(34,460)	(34,460)	(29,162)	5,298	85%
01-1-507700-1700	Adult Monthly Passes	(52,825)	(45,000)	(47,525)	(2,525)	106%
01-1-507700-1701	Senior/Student Monthly Passes	(13,630)	(17,000)	(13,340)	3,660	78%
01-1-507700-1702	Adult Commuter Tickets	(38,376)	(35,350)	(36,057)	(707)	102%
01-1-507700-1703	Senior/Student Tickets	(4,020)	(2,600)	(3,152)	(552)	121%
01-1-507700-1704	Local Adult Tickets	(9,740)	(8,000)	(8,660)	(660)	108%
01-1-507700-1705	Local Senior/Student Tickets	(756)	(1,100)	(822)	278	75%
01-1-507700-1706	Local Transit Farebox	(43,554)	(51,557)	(50,588)	969	98%
01-1-507700-1710	Greyhound Ticket Sales	(2,657)	-	-	-	0%
01-1-507700-1720	Whistler Transit Farebox Contribution	(39,556)	(42,000)	(41,340)	660	98%
01-1-507700-1721	BC Bus Pass Programme	(11,237)	(8,000)	(9,160)	(1,160)	115%
01-1-507700-1723	BCT Municipal Admin Charge Allowance	(8,064)	(8,027)	(8,027)	-	100%
01-1-507700-1724	Partner Contributions	(68,921)	(68,920.67)	(58,324)	10,597	85%
01-1-507700-1725	BCT Contributions	(268,534)	(260,771)	(289,547)	(28,776)	111%
	Total Revenues	(596,330)	(582,786)	(595,704)	(12,919)	102%
01-2-508000-7000	Transit - Admin Fee	8,027	8,027	8,307	280	103%
01-2-508000-7001	Transit - Operating Contract	585,846	573,759	586,367	12,608	102%
01-2-508000-7002	Transit - Greyhound Ticket Purchases	-	-	-	-	-
01-2-508000-7005	Transit - Misc Expense	652	1,000	1,030	30	103%
New	<i>Transfer to Partner Reserve (Restricted)</i>	-	-	-	-	-
	Total Expenses	594,525	582,786	595,704	12,918	102%
NEW Capital and Projects						
	MOU An additional evening trip on the 99 Pemberton Commuter			26,631		5%
	Bus Shelters x 3 (Total \$12,000/Grant \$9,600)			2,400		0%
	Park and Ride Development Yr 2020					
	(Surplus) / Deficit	(1,805)	0	29,031		5%

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
PVUS Budget	Allocate Recreation General Taxation (June - December)					
	<i>Surplus Carry Forward, 2018 Projects</i>					
40220	Interest Earned on Investments					
40240	Time Allocation to Other Departments					
40300	Miscellaneous Revenue					
40320	Adult Program Revenue					
40321	Childrens Program Revenue					
40323	Childrens Camp Revenue					
40325	Rental Revenue					
40326	Concession Revenue					
40327	Special Event Revenue					
40328	Fitness Centre Revenue					
40705	Donations & Other Contributions					
40950	Conditional Grants - Federal					
40960	Conditional Grants - Provincial					
40970	Conditional Grants - Local Government					
41000	MFA Proceeds					
44000	Transfer from Reserve					
<hr/>						
	Total Revenues					
50110	Salaries					
50130	Benefits					
50160	Training					
50170	Dues/Subscriptions/Memberships					
50180	Travel					
50190	Advertising					
50195	Meeting Costs					
50200	Bank Charges and Interest					
50210	Communications/ Advertising					
50220	Courier/ Postage					
50240	Office Supplies					
50270	Miscellaneous Expenses					
50280	Photocopier					
50320	Security					
50330	Vehicle Fuel					
	Vehicle Maintenance					
50400	Hardware					
50440	IT					
50500	Overhead					
50520	Legal					
50580	Contract Labor					
50600	Insurance					
50605	License & Permits					
50621	Operating Costs - Adult Programs					
50622	Operating Costs - Childrens Programs					
50624	Operating Costs - Summer Camp					
50626	Operating Costs - Facility					
50650	Operating Supplies					
50655	Operating Costs - Special Events					
50656	Operating Costs - Fitness Centre					
50670	Maintenance					
50675	Garbage					
50690	Hydro					
50700	Telephone					
51011	Non- Capital Equipment					
	Project - Cap. Mach & Equip. Exp - Rec					
	Project - Cap - Building Rec					
	Project - Capital Land Expense - Rec					
	Project - Cap. Eng. Struct. - Rec					
52040	Rec - Debt Servicing Principal					
52050	Rec - Debt Servicing Interest Expense					
53000	Transfer to Reserve					
<hr/>						
	Total Expenses					
<hr/>						
	(Surplus) / Deficit	-	-	-		0%
<hr/>						
With New Projects	General Fund Total (Surplus) / Deficit	(419,363)	0	284,180		

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
	<i>Allocate Admin General Taxation</i>	-	-	-	-	0%
	Surplus Carry Forward/ 2018 Projects			(145,334)		
03-1-406100-1325	Water - Village User Rates	(806,540)	(727,465)	(771,610)	(44,145)	106%
03-1-406100-1326	Water - Frontage Taxes Reclassed	(100,717)	(99,985)	(99,985)	-	100%
03-1-406100-1327	Water - Connection Fees	(26,800)	(8,670)	(20,000)	(11,330)	231%
03-1-406100-1329	Water - Penalties	(19,538)	(8,000)	(15,000)	(7,000)	188%
03-1-406100-1333	Water - OB User Rates	(24,577)	(12,000)	(26,297)	(14,297)	219%
03-1-406100-1334	Water - IP User Rates	(62,304)	(74,236)	(62,304)	11,932	84%
03-1-406100-1335	Water - PNID User Rates	(105,105)	(107,000)	(114,490)	(7,490)	107%
03-1-406600-1450	Water - Investment Income		(1,020)	(1,020)	-	100%
03-1-407201-1675	Capital Projects - Contributions	(48,447)	-	-	-	0%
03-1-407300-1925	Water - Other Revenue	448			-	0%
03-1-407600-6500	Water - Transfer from Reserve		(199,827)	(96,336)	103,491	48%
	Total Revenue	(1,193,580)	(1,238,204)	(1,352,376)	(114,173)	109%
03-2-408000-0000	Water - Administration	4,502	6,000	6,180	180	103%
03-2-408000-6000	Water - Salaries	391,969	439,744	460,742	20,998	105%
03-2-408000-6002	Water - Benefits	8,599	10,910	8,943	(1,968)	82%
	Employer Tax NEW			1,875	1,875	0%
03-2-408000-6003	Water - Travel & Training	1,144	1,000	1,500	500	150%
03-2-408000-6004	Water - Interest & Bank Charges		-	-	-	0%
03-2-408000-6005	Water - Advertising		2,000	2,060	60	103%
03-2-408000-6006	Water - Insurance	16,285	17,000	17,510	510	103%
03-2-408000-6011	Water - Telephone	2,884	2,500	2,971	471	119%
03-2-408000-6012	Water - Hydro	53,818	60,000	60,000	-	100%
03-2-408000-6014	Water - IT/Software	1,768	1,800	3,000	1,200	167%
03-2-408000-6018	Water - Purchases	20,435	25,650	26,420	770	103%
03-2-408000-6020	Water - Training	661	1,000	1,000	-	100%
03-2-408000-6022	Water - Bad Debt Expense	414			-	0%
03-2-408000-6025	Water - Licenses & Permits	4,599	800	4,737	3,937	592%
03-2-408100-6101	Water - Legal	742	2,000	2,000	-	100%
03-2-408100-6102	Water - Engineering		5,000	-	(5,000)	0%
03-2-408100-6103	Water - Contractors & Consultants	6,809	120,000	100,000	(20,000)	83%
03-2-408200-6125	Water - Maintenance	52,854	78,000	56,500	(21,500)	72%
03-2-408200-6126	Water - Parts & Supplies	2,585	4,000	5,500	1,500	138%
03-2-408200-6128	Water - Fuel	7,417	3,000	7,640	4,640	255%
03-2-408250-6023	Amortization Expense - Water				-	0%
03-2-408400-6170	Project - Non Capital Exp - Water		500	500	-	100%
03-2-408400-6553	Project - Cap. Village Core Exp - Water	91,461	78,000	-	(78,000)	0%
03-2-408400-6554	Project - Cap. Ind Park Exp - Water				-	0%
03-2-408800-6509	Transfer to/from Future Reserves	270,000	270,000	324,000	54,000	120%
03-2-408900-6525	Water - Interest Expense	51,536	51,536	51,536	-	100%
03-2-408900-6527	Water - Principal Payment	57,763	57,763	57,763	-	100%
03-2-409100-6024	Water - Contingency		-	-	-	0%
	Total Expenses	1,048,246	1,238,204	1,202,376	(35,828)	97%
NEW Capital and Projects						
	Hydrant Replacement, 2			20,000		
	Backup Genset for Water Well Pumps			100,000		
	Cross Connection Control Backflow Preventor valves			10,000		
	Water Rates Study			20,000		
	(Surplus) / Deficit	(145,334)	0	(0)		109%

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
	Reclass General Taxation	39,972	39,972	-	(39,972)	0%
	Surplus Carry Forward/ 2018 Projects			(61,187)	(61,187)	0%
05-1-456100-1325	Sewer - Village User Rates	(769,448)	(725,275)	(780,651)	(55,377)	108%
05-1-456100-1326	Sewer - Frontage Taxes Reclassed	(201,233)	(200,113)	(200,113)	(0)	100%
05-1-456100-1327	Sewer - Connection Fees	(21,300)	(7,140)	(7,354)	(214)	103%
05-1-456100-1329	Sewer - Penalties	(11,686)	(7,140)	(7,354)	(214)	103%
05-1-456100-1333	Sewer - OB User Rates	(2,793)	(1,583)	(1,631)	(48)	103%
05-1-456100-1334	Sewer - IP User Rate	(26,042)	(32,302)	(16,878)	15,424	52%
05-1-456600-1450	Sewer - Investment Income		(300)	-	300	0%
05-1-457300-1925	Sewer - Other Revenue		-	-	-	0%
05-1-457300-1981	Sewer - LSA Annual Commuted Revenue	(2,229)	(2,229)	(2,229)	-	100%
	Total Revenues	(994,759)	(936,110)	(1,077,398)	(141,288)	115%
					-	
05-2-458000-0000	Sewer - Administration	3,247	5,000	5,000	-	100%
05-2-458000-6000	Sewer - Salaries	390,848	397,465	423,453	25,988	107%
05-2-458000-6002	Sewer - Benefits	9,067	10,079	9,430	(649)	94%
	Employer Tax NEW			1,983	1,983	0%
05-2-458000-6003	Sewer - Travel & Conference	196	1,000	1,000	-	100%
05-2-458000-6005	Sewer - Advertising		500	500	-	100%
05-2-458000-6006	Sewer - Insurance	28,945	30,283	31,191	908	103%
05-2-458000-6011	Sewer - Telephone	2,343	4,500	4,000	(500)	89%
05-2-458000-6012	Sewer - Hydro	45,128	51,500	51,500	-	100%
05-2-458000-6014	Sewer - IT/Software	1,919	1,800	3,000	1,200	167%
05-2-458000-6020	Sewer - Training	399	1,500	1,500	-	100%
05-2-458100-6101	Sewer - Legal		3,000	1,500	(1,500)	50%
05-2-458100-6102	Sewer - Engineering		-	-	-	0%
05-2-458100-6103	Sewer - Contractors & Consultants	2,964	20,000	25,000	5,000	125%
05-2-458200-6125	Sewer - Maintenance	124,270	112,141	127,998	15,857	114%
05-2-458200-6126	Sewer - Parts & Supplies	2,587	5,000	5,000	-	100%
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	3,865	50,000	50,000	-	100%
05-2-458400-6554	Project - Cap. Ind Park Exp - Sewer	5,350	-	-	-	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%
05-2-458800-6509	Transfer to/from Future Reserves	40,000	40,000	80,000	40,000	200%
	Total Expenses	863,470	936,110	1,024,398	88,288	109%
NEW Capital and Projects						
	Confined Space Entry Program (WCB Requirement)		\$	3,000		
	New SCADA computer/program WWTP		\$	20,000		
	Annual Outfall Cleaning from Ryan River sediment		\$	10,000		
	Additional Scada for Lift Stations (2 per year)		\$	8,000		
	Annual Environmental Monitoring Program (Provincial regulated program NEW)		\$	12,000		
	Suplus/Deficit	\$ (131,289)	\$ 0	\$ 0		115%

Village of Pemberton

Statement of Operation ending December 31, 2018

ACCOUNT CODE	ACCOUNT NAME	2018 Actual	2018 Budget	2019 Budget	yr to yr Budget \$	yr to yr Budget %
	Reclass General Taxation	(32,994)	(32,994)	(28,144)	4,850	85%
	Surplus Carry Forward, 2018 Projects		-		-	0%
07-1-557100-1602	Air - Lease & Maintenance Fees	(22,680)	(18,870)	(22,000)	(3,130)	117%
07-1-557200-1671	Grant - Provincial Project - General	2,175	-		-	0%
07-1-557300-1925	Airport - Other Revenue	(8,352)	(7,616)	(6,000)	1,616	79%
07-1-557300-1931	Airport - Tie Down Fees	(1,220)	(1,000)	(1,030)	(30)	103%
07-1-557300-1932	Airport - Landing Fees	(1,400)	(1,000)	(1,030)	(30)	103%
	Total Revenues	(64,472)	(61,480)	(58,204)	3,276	95%
07-2-558000-0000	Airport - Admin	140	510	525	15	103%
07-2-558000-6000	Airport - Salaries	1*	40,884	43,735	1,902	104%
07-2-558000-6002	Airport - Benefits		-	-	-	0%
07-2-558000-6005	Airport - Advertising		510	525	15	103%
07-2-558000-6006	Airport - Insurance	3,724	3,781	3,781	(0)	100%
07-2-558000-6010	Airport - Sundry		204	210	6	103%
07-2-558000-6012	Airport - Hydro	2,424	3,000	3,136	136	105%
07-2-558000-6014	Airport- IT		500	515	15	103%
07-2-558100-6101	Airport - Legal	9,601	4,660	2,874	(1,786)	62%
07-2-558100-6103	Airport - Contractors & Consultants		-	-	-	0%
07-2-558200-6125	Airport - Maintenance	2*	160	500	(4,080)	11%
07-2-558200-6126	Airport - Parts & Supplies		-	500	500	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*	-	-	-	0%
	Total Expenses	56,933	61,480	58,204	(3,276)	95%
Airport Fund Total (Surplus) / Deficit		(7,539)	(0)	-		

Village of Pemberton

Statement of Operation ending December 31, 2018

Consolidated	2018	2018	2019	Budget	Budget
	Actual	Budget	Budget	\$	%
Revenues:					
Taxation	2,018,310	2,015,259	2,011,459	(3,800)	100%
Water and sewer user rates	1,799,038	1,682,090	1,776,090	94,000	106%
User charges	1,678,689	1,576,620	1,762,752	186,132	112%
Penalties and interest income	33,463	16,640	24,354	7,714	146%
Government transfers:					
Provincial	1,972,531	1,815,825	5,443,160	3,627,335	300%
Federal				-	0%
Other local governments	875,651	365,870	394,995	29,124	108%
Investment income	62,075	7,320	21,020	13,700	287%
Other revenues	1,947,428	450,741	179,479	(271,262)	40%
Collections on behalf of other governments	2,481,520	2,319,929	2,481,520	161,591	107%
	12,868,704	10,250,294	14,094,829	3,844,535	138%
Expenditures:					
General government	2,060,679	2,195,903	2,246,930	51,026	102%
Fire protection services	579,074	552,258	680,366	128,108	123%
Development and planning services	539,491	593,556	605,404	11,849	102%
Public works and parks	812,677	986,877	1,021,389	34,512	103%
Recreation					
Water utility	628,424	832,441	820,613	(11,828)	99%
Sewer utility	685,011	717,780	766,067	48,288	107%
Airport services	56,933	61,480	58,204	(3,276)	95%
Transfers to other governments	2,480,256	2,319,929	2,481,520	161,591	107%
	7,842,544	8,260,224	8,680,493	420,269	105%
Annual (Surplus) / Deficit	(5,026,160)	(1,990,070)	(5,414,336)		
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	4,610,340	2,734,260	5,091,595	2,357,335	186%
Loan proceeds	(302,000)	(302,000)	-	302,000	0%
Long term debt payments	210,652	212,270	217,263	4,993	102%
Capital Equipment payments	138,738	144,507	142,549	(1,959)	99%
Transfers to/from Statutory Reserves	(125,547)	(156,456)	(50,000)	106,456	32%
Transfers from Non-Statutory Reserves	(405,048)	(609,339)	(104,336)	505,003	17%
Transfers to Non-Statutory Reserves	829,711	601,038	660,590	59,552	110%
Transfers to/(from) Unappropriated Surplus	(634,210)	(634,210)	(703,525)	(69,315)	111%
Financial Plan Balance	(703,525)	0	(160,200)		
General Fund (Surplus) / Deficit	(419,363)	0	284,180		
Water Fund (Surplus) / Deficit	(145,334)	0	(0)		
Sewer Fund (Surplus) / Deficit	(131,289)	0	0		
Airport Fund (Surplus) / Deficit	(7,539)	(0)	-		