



**-COMMITTEE OF THE WHOLE MEETING AGENDA-**

Meeting #: 242  
Date: Tuesday, April 18, 2023, 1:00 pm  
Location: Council Chambers & Zoom Webinar  
7400 Prospect Street

*This meeting is being recorded as authorized by the Video Recording & Broadcasting of Open Meetings Policy.*

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**Pages**

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**  
**Recommendation:**  
THAT the Agenda be approved as presented.
3. **ADOPTION OF MINUTES**
  - 3.1 **Committee of the Whole Meeting No. 241, Tuesday, March 28, 2023** 2  
**Recommendation:**  
THAT the minutes of Committee of the Whole Meeting No. 241, held Tuesday, March 28, 2023, be adopted as circulated.
4. **BUDGET SESSION No. 4**
  - 4.1 **2023 Draft Budget- Tax Implications and 5 Year Plan** 5  
*NOTE: Appendices will be incorporated into the agenda package on Monday, April 17, 2023. Please check the website after 12:00pm noon.*  
  
**Recommendation:**  
THAT the Committee of the Whole provide feedback to Staff with respect to any changes to the 2023 Draft Budget and Five-Year Operating Plan as presented, and direction for the proposed tax increase.
5. **BULLYING, HARRASSMENT AND DISCRIMINATION**
  - 5.1 **Bullying, Harassment and Discrimination Policy No. (PER-006) Annual Review** 34  
**Recommendation:**  
THAT the annual review of the Bullying, Harassment and Discrimination Policy (PER-006) be completed.
6. **CODE OF CONDUCT**
  - 6.1 **Code of Conduct Review** 45  
**Recommendation:**  
THAT the Committee of the Whole recommend to Council that staff be directed to prepare an updated code of conduct bylaw for review by the Committee of the Whole at a future meeting.
7. **ADJOURNMENT**  
**Recommendation:**  
THAT the Committee of Whole meeting be adjourned.

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

Meeting #: 241  
Date: Tuesday, March 28, 2023, 1:00 pm  
Location: Council Chambers  
7400 Prospect Street

COUNCIL: Mayor Mike Richman  
Councillor Ted Craddock  
Councillor Katrina Nightingale  
Councillor Laura Ramsden

REGRETS: Councillor Jennie Helmer

STAFF: Elizabeth Tracy, Chief Administrative Officer  
Thomas Sikora, Manager of Finance  
Tom Csima, Manager Operations & Projects  
Scott McRae, Manager Development Services  
Elena Aranguren, Office Coordinator

PUBLIC: 5

MEDIA: 1

*A recording of the meeting was made available to the media and the public.*

**1. CALL TO ORDER**

At 1:00pm Mayor Richman called the April 28, Committee of Whole meeting to order.

**2. APPROVAL OF AGENDA**

Moved/Seconded  
**THAT** the agenda be approved as presented.  
**CARRIED**

**3. ADOPTION OF MINUTES**

**3.1 Committee of the Whole Meeting No. 240, Tuesday, March 14, 2023**

Moved/Seconded  
**THAT** the minutes of Committee of the Whole Meeting No. 240, held Tuesday, March 14, 2023, be adopted as circulated.  
**CARRIED**

#### 4. BUDGET SESSION No. 3

##### 4.1 2023 Draft Budget Information Review

Thomas Sikora, Manager of Finance, provided the 2023 Draft Operating Budget Session for review and comment. Mr. Sikora stated this meeting is intended to be a working session with the opportunity for Council feedback and direction, with a refined budget including tax implications to follow at the subsequent session.

Mr. Sikora reminded that the budget was created around the 3 (three) budget principles: service, cost efficiency and accountability and the in alignment with the following major themes:

- Organizational Health
- Smart Growth
- Emergency preparedness
- Environment
- Service Excellence
- Reconciliation
- Regional Transit
- Flood Mitigation

Mr. Sikora highlighted the different areas where the revenues, taxes and collections are directed and the current market conditions that the Village of Pemberton is experiencing.

Mr. Sikora provided an overview of some of the challenges the Village of Pemberton has experienced over the years in terms of staffing and reviewed the key 2023 initiatives and departmental operating budgets.

Discussion took place respecting the following Village priorities:

- Opportunity to bring staff on board vs. contractors
- The Community Climate Action Plan
- Servicing Budget vs. Maintenance Budget
- Roundabout Electric Signage
- Multi-Modal Transportation Hub budget
- Fuel expenses
- Water conservation and infrastructure
- Involvement of Pemberton Valley Utilities & Services Committee related to the amenity building plan
- Transit ticket costs and routes

Staff intend to take the feedback provided by the Committee and incorporate it into the budget.

Moved/Seconded

**THAT** the 2023 Draft Budget as presented be received.

**CARRIED**

**5. REPORTS**

**5.1 Background Report on Hillside Trails Temporary Closures**

Moved/Seconded

**THAT** the background report on Hillside Trails Temporary Closures report be received for information.

**CARRIED**

**6. ADJOURNMENT**

At 3:00pm the Committee of the Whole meeting was adjourned.

Moved/Seconded

**THAT** the Committee of Whole meeting be adjourned.

**CARRIED**

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Mike Richman, Mayor

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Sheena Fraser, Corporate Officer

**Date:** Tuesday, April 18, 2023

**To:** Elizabeth Tracy, Chief Administrative Officer

**From:** Thomas Sikora, Manager of Finance

**Subject:** 2023 Draft Budget- Tax Implications and 5 Year Plan

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## **PURPOSE**

To present to the Committee of the Whole the Draft 2023 Budget for review and comment. This session is prepared to seek Council feedback on a refined Budget including tax implications.

## **BACKGROUND**

This is the fourth budget session scheduled and will focus on reviewing drafts of the 2023 Operating Budget with tax implications. **2022 Year end is still in progress and all figures are unaudited and subject to change.**

## **DISCUSSION & COMMENTS**

This is the fourth session in which the Committee will review the 2023 Budget, which has been developed together with Village of Pemberton Department Managers. As discussed in sessions to date, there is significant budgetary pressure to maintain existing service levels and an overall inability to sustain continued low tax rates. Those pressures include:

- Significant increase in price of goods and services, with particular pressure on consumables and contract labour
- Increasing expenses to support aging infrastructure, including two major unplanned failures
- Unsustainable recruitment and turnover related expenses relating to the 25% and 35% turnover experienced in both 2021 and 2022, and increased focus on staff retention including through a compensation review and proposed update
- Deteriorating road conditions requiring attention, because of historical underfunding of road maintenance budget and reserves
- A material drop in year over year development revenue
  - Decrease of \$299,418 year over year in fees and permits in 2022 vs 2021, with a \$160,820 shortfall compared with 2022 Budgeted Revenue
- Limited alternative revenue streams
- Increasing contract legal pressure, including because of costs associated with supporting airport leaseholders
- Utilizing COVID-19 Restart Grant funding for some eligible operating expenses that may have otherwise required tax increases has delayed the requirement to fund operation pressures through tax increases

The Village of Pemberton is emerging from the uncertainties of the COVID-19 pandemic and endeavoring to stabilize service levels and focus on contributions to largely underfunded reserves going forward, whilst managing the increased service demands associated with the recent rapid growth experienced in population, development, and infrastructure.

With the above in mind, Staff has brought back for consideration tax increases of 7%, 8%, and 9% and 10% to the April 18<sup>th</sup> meeting.

Non-Market Change Report (NMC) for 2023 Net General Taxable Values shows an average change in assessment value of 24.85% (**Appendix A** 2023 Revised Roll Report).

Average Assessment Change by Class from prior year:

01 - Residential Total	20.52%
02 - Utilities	3.61%
05 - Light Industry	324.12%
06 - Business And Other	37.47%
08 - Rec/Non-Profit	26.07%
09 - Farm	-7.10%

Total Roll Assessment – All Classes 2021 \$1,293,654,632  
 Total Roll Assessment – All Classes 2022 \$1,615,152,638  
 Avg % Change – 24.85% (NMC 7.22%, Market 17.63%)

### Tax Implications

Tax Implications for the average homeowner and property classes based on the Revised Tax Roll with a, 7, 8, 9 and 10% tax increase, in addition to assessment change, will be considered in **Appendix C**. Of note, Council approved a 5% increase in 2022.

With a one percentage tax increase equal to \$20,580 in 2023, the following scenarios are presented for consideration and direction of council:

**7% Tax Increase** \$ 144,058  
**8% Tax Increase** \$ 164,637  
**9% Tax Increase** \$ 185,217  
**10% Tax Increase** \$ 205,800

As an illustrative example, below is a review of 2022 tax rates of member municipalities, applied against a comparison for a single-family residential home assessed at \$1,268,644.

	Rate 2022	2022 Taxes	*Preliminary General Municipal Property Tax Increases in 2023
<b>Pemberton</b>	<b>1.3282</b>	<b>\$ 1,685.01</b>	<b>7 to 10%</b>
Whistler	1.3195	\$ 1,673.94	8.4%
Squamish	2.2928	\$ 2,908.74	5.9%
Lillooet	3.0484	\$ 3,867.32	5.7%
Vancouver	1.5313	\$1,942.67	10.7%
Surrey	1.50005	\$1,903.03	12.5%

Comparatively, Pemberton has very low residential tax rates, currently as the 5<sup>th</sup> lowest of 161 municipalities in BC.

## Financial Planning

Continued budgetary pressure has been discussed, including the impact of an annual reduction in surplus carryforward, increasing pressure on operating expenses, including impacts of high rates of inflation. Continuing to maintain low or unchanged tax rate increase as experienced over prior years would be unsustainable, where deferring increases in the long run results in a depletion of reserves and ultimately a requirement to significantly increase future taxes and subsequent budgets.

The tax increase scenarios will allow for continuation of services, operations, and maintenance throughout the Village of Pemberton, while being considerate of the increased financial request of taxpayers in 2023 as well as beyond. The Financial Plan proposed endeavors to balance increases while maintaining a reasonable debt level.

## Reserves

Reserves balances are presented in **Appendix B** for review. Continuing to fund reserves is imperative to the Village of Pemberton's Asset Management, especially with the demands of aging infrastructure. The following contributions are allocated on an annual basis, contributing to the reserve balances noted in the **Appendix B**.

- Capital: \$347,258
- Water: \$324,000
- Sewer: \$200,000 (with a recommended increase of \$40,000 to \$240,000)

With a recommended increase:

- Operations/Capital Increase: \$144,060 to \$208,500

The Committee will recall, as discussed at the Committee of the Whole meeting on January 31, 2023, that the Village's consultants, YourCity, presented an Asset Replacement Financial Strategy. Their strong recommendation was to transition from a practice of "*let's keep taxes low*" to "*let's keep assets healthy (while considering affordability)*", with specific recommendations to increase property taxes for the General Capital Fund and Sewer Charges by 2.4% and 2.3%, respectively, each year, for 15 years. Annual Water contributions were considered adequate at current levels based on existing infrastructure (absent growth assumptions as this considers asset replacement only, not new assets or associated operations & maintenance). The recommendations are incorporated into the 2023 Budget and 2023-2026 Five Year Consolidated Budget.

## COMMUNICATIONS

Residents have been invited to participate in the budget process through attendance at Public Sessions and by submitting their questions to the Village at [budget@pemberton.ca](mailto:budget@pemberton.ca). Direct feedback or questions, aside from one resolved request for information, has not been received from the Public to date.

Information has been included in the Village's eNEWS, on the Village Website and Facebook page, and updates have been featured in the Pique Newsmagazine.

### **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**

These plans have been developed together with Village of Pemberton Department Managers.

### **COMMUNITY CLIMATE ACTION PLAN**

The plan considers and incorporates initiatives of the Community Climate Action Plan.

### **IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS**

Development of the 2023 draft budget has no additional impact on the region or neighboring jurisdictions.

### **ALTERNATIVE OPTIONS**

There are no alternative options for consideration.

### **RECOMMENDATIONS**

**THAT** the Committee of the Whole provide feedback to Staff with respect to any changes to the 2023 Draft Budget and Five-Year Operating Plan as presented, and direction for the proposed tax increase.

### **ATTACHMENTS**

**NOTE:** Appendices will be provided on Monday, April 17, 2023 and will be available on [www.pemberton.ca](http://www.pemberton.ca)

**Appendix A:** Pemberton NMC Roll Comparison by Jurisdiction and Property Class

**Appendix B:** Reserve Balances

**Appendix C:** Tax Implications for Homeowners

**Appendix D:** 2023-2026 5 Year Consolidated Budget

**Appendix E:** 2023 Operational Budget

Prepared and Submitted by:	Thomas Sikora, Manager of Finance
CAO Approval by:	



**Non-Market Change Roll Comparison Summary by Jurisdiction**  
 As of Revised Roll run on 2023-03-17  
 2023 Net General Taxable Values



**Area - 08 North Shore-Squamish Valley**  
**Jurisdiction - 560 Village of Pemberton**

Property Class	2022 Cycle 13	2023 Revised	NMC Land	NMC Impr	NMC Total	% Chg Due to NMC	% Chg Due to Market	% Chg
Res Vacant	\$77,684,200	\$89,409,700	\$5,447,000		\$5,447,000	7.01%	8.08%	15.09%
Res Single Family	\$576,028,500	\$690,942,000	\$16,035,000	\$19,530,400	\$35,565,400	6.17%	13.78%	19.95%
Res ALR	\$11,428,000	\$12,948,000	\$777,000		\$777,000	6.80%	6.50%	13.30%
Res Farm	\$23,000	\$27,000					17.39%	17.39%
Res Strata	\$401,953,300	\$489,363,100	\$14,140,000	\$4,704,000	\$18,844,000	4.69%	17.06%	21.75%
Res Other	\$36,168,700	\$46,971,000	-\$2,195,700	\$7,416,600	\$5,220,900	14.43%	15.43%	29.87%
<b>01 - Residential Total</b>	<b>\$1,103,285,700</b>	<b>\$1,329,660,800</b>	<b>\$34,203,300</b>	<b>\$31,651,000</b>	<b>\$65,854,300</b>	<b>5.97%</b>	<b>14.55%</b>	<b>20.52%</b>
02 - Utilities	\$16,196,305	\$16,780,795					3.61%	3.61%
03 - Supportive Housing								
04 - Major Industry								
05 - Light Industry	\$10,531,200	\$44,664,400	\$6,761,000	\$13,572,000	\$20,333,000	193.07%	131.04%	324.12%
06 - Business And Other	\$158,614,001	\$218,051,801	-\$766,200	\$7,101,400	\$6,335,200	3.99%	33.48%	37.47%
07 - Managed Forest Land								
08 - Rec/Non Profit	\$3,845,700	\$4,848,200	\$994,000		\$994,000	25.85%	0.22%	26.07%
09 - Farm	\$353,226	\$328,142	-\$25,091		-\$25,091	-7.10%		-7.10%
S.644LGA/398VC	\$828,500	\$818,500		-\$48,000	-\$48,000	-5.79%	4.59%	-1.21%
<b>Total All Classes</b>	<b>\$1,293,654,632</b>	<b>\$1,615,152,638</b>	<b>\$41,167,009</b>	<b>\$52,276,400</b>	<b>\$93,443,409</b>	<b>7.22%</b>	<b>17.63%</b>	<b>24.85%</b>

## Non-Market Change Roll Comparison Summary by Jurisdiction

As of Revised Roll run on 2023-03-17  
2023 Net General Taxable Values



The numbers on this report will remain static as of the Revised Roll non-market change cutoff date (March 17, 2022).

### Non Market Change (NMC) Reasons

When reporting by specific reason(s), only folios matching the selected combination of reason(s) are included.

When reporting by primary reason, only the primary reason is included based on the hierarchy below. To view other reasons contributing to a folio's NMC, see the Roll Comparison Detail report or the Roll Comparison Detail Extract report.

Boundary Extension:	Jurisdiction change, usually the result of a municipal incorporation or annexation
Property Class Change:	A change in property class i.e. from Residential to Business and Other
Exemption Status Change:	A change in exemption status i.e. taxable to non taxable or vice versa
Additions or Deletions:	Adding a new folio or deleting a folio. A subdivision would result in an Add for the new folios and either an Inventory Change or a Deletion of the parent property depending on how the subdivision was processed
Inventory Change:	A modification of data that is not related to market shifts that will cause a change to the value of a property i.e. new construction
Zoning Change:	Change in property zoning

**Non-Market Change Roll Comparison Summary by Jurisdiction**  
As of Revised Roll run on 2023-03-17  
2023 Net General Taxable Values



## APPENDIX B

<b>Village of Pemberton</b>		
<b>Reserve Balances</b>		
<i>as at April 14, 2023</i>		
<i>Preliminary and Unaudited</i>		
	<b>Ending</b>	
<b>Fund Type</b>	<b>Balance 2022</b>	<b>Total 2022</b>
<b>Restricted Funds</b>		
<u>DCCs:</u>		
Village Core:		
Roads	\$ 310,469	
Parks	0	
Water	149,182	
Sewer	811,744	
Total DCC's		\$ 1,271,395
<u>Parking in Lieu:</u>		
Ending Balance	60,000	
		60,000
<b>Unexpended Funds:</b>		
Community Works Gas Tax Funds	986,536	
COVID-19 Restart Funds	446,096	
		1,432,632
<b>Total Restricted</b>		<b>\$ 2,764,027</b>
<b>Reserves for Capital Purposes - Bylaw #595, 2007</b>		
Centennial Building	7,161	
		7,161
General Reserves	520,844	
		520,844
Capital Reserves	837,170	
		837,170
Fire Department Reserves	441,581	
		441,581
Water General	1,634,939	
		1,634,939
Sewer General	477,403	
		477,403
<b>Total Capital</b>		<b>3,919,098</b>
<b>Combined Balance at March 8, 2022</b>		<b>\$ 6,683,125</b>

## APPENDIX C

<b>Village of Pemberton Tax Rate Change Scenarios</b>						
<i>Preliminary, unaudited and subject to change</i>			% Tax Increase Scenarios			
<b>Residential</b>	<b>Area</b>	<b>2023 Completed Assessment Examples</b>	<b>7%</b>	<b>8%</b>	<b>9%</b>	<b>10%</b>
<b>Increase (\$CAD)</b>			<b>\$ 144,060</b>	<b>\$ 164,640</b>	<b>\$ 185,220</b>	<b>\$ 205,800</b>
House	Poplar (H)	\$ 1,212,000	\$ 85.75	\$ 98.00	\$ 110.26	\$ 122.51
House	Laurel Street (H)	\$ 1,257,000	\$ 88.94	\$ 101.64	\$ 114.35	\$ 127.05
House	Hemlock	\$ 1,408,000	\$ 99.62	\$ 113.85	\$ 128.09	\$ 142.32
House	Pinewood (H)	\$ 1,675,000	\$ 118.51	\$ 135.44	\$ 152.37	\$ 169.30
House	Greenwood (H)	\$ 1,511,000	\$ 106.91	\$ 122.18	\$ 137.45	\$ 152.73
House	Elmwood	\$ 1,318,000	\$ 93.25	\$ 106.58	\$ 119.90	\$ 133.22
Duplex	Laburnum	\$ 1,128,000	\$ 79.81	\$ 91.21	\$ 102.61	\$ 114.02
Townhouse	Flint Street (TH)	\$ 643,000	\$ 45.49	\$ 51.99	\$ 58.49	\$ 64.99
Townhouse	Park Street (TH)	\$ 840,700	\$ 59.48	\$ 67.98	\$ 76.48	\$ 84.98
Townhouse	Laurel Street (TH)	\$ 788,000	\$ 55.75	\$ 63.72	\$ 71.68	\$ 79.65
Townhouse	Vine (TH)	\$ 917,000	\$ 64.88	\$ 74.15	\$ 83.42	\$ 92.69
			\$ -	\$ -	\$ -	\$ -
<b>Light Industry</b>			\$ -	\$ -	\$ -	\$ -
Business	Venture Place	\$ 1,028,000	\$ 247.30	\$ 282.63	\$ 317.96	\$ 353.29
			\$ -	\$ -	\$ -	\$ -
<b>Commercial</b>			\$ -	\$ -	\$ -	\$ -
Business	Downtown	\$ 3,783,000	\$ 602.24	\$ 688.28	\$ 774.31	\$ 860.34
Business	Downtown	\$ 2,337,000	\$ 372.04	\$ 425.19	\$ 478.34	\$ 531.49
Business	Industrial Park	\$ 3,528,000	\$ 561.65	\$ 641.88	\$ 722.12	\$ 802.35
Business	Industrial Park	\$ 845,050	\$ 134.53	\$ 153.75	\$ 172.97	\$ 192.18
			\$ -	\$ -	\$ -	\$ -
<b>Rec./Non-Profit</b>			\$ -	\$ -	\$ -	\$ -
Rec./Non-Profit	Downtown	\$ 139,900	\$ 9.90	\$ 11.31	\$ 12.73	\$ 14.14
Rec./Non-Profit	Airport	\$ 955,000	\$ 67.57	\$ 77.22	\$ 86.88	\$ 96.53
			\$ -	\$ -	\$ -	\$ -
<b>Farm</b>			\$ -	\$ -	\$ -	\$ -
Farm	Meadows	\$ 20,791	\$ 1.47	\$ 1.68	\$ 1.89	\$ 2.10
Farm	Downtown	\$ 25,091	\$ 1.78	\$ 2.03	\$ 2.28	\$ 2.54

**Village of Pemberton  
Five Year Financial Plan 2023-2027  
Consolidated as at April 14, 2023**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues:</b>						
Taxation	2,538,877	3,483,510	4,006,036	4,286,459	4,715,105	4,950,860
Water and sewer user rates	2,109,544	2,289,840	2,751,439	2,889,011	3,033,461	3,185,134
User charges	2,918,031	2,961,672	3,050,522	3,355,574	3,691,132	4,060,245
Penalties and interest income	32,500	23,500	24,205	24,689	25,183	25,687
Government transfers:						
Provincial	5,510,982	6,698,019	10,719,000	1,389,000	4,444,000	1,039,000
Federal	119,331	115,900	150,000	200,000	2,650,000	
Other local governments	1,729,388	2,182,885	2,248,371	2,293,339	2,839,205	2,895,990
Investment income	27,860	52,201	53,767	54,842	55,939	57,058
Other revenues	418,749	903,511	948,686	967,660	987,013	1,006,753
Collections for other governments	3,582,772	3,611,922	3,720,280	3,794,686	3,870,579	3,947,991
	<b>18,988,035</b>	<b>22,322,959</b>	<b>27,672,306</b>	<b>19,255,259</b>	<b>26,311,617</b>	<b>21,168,717</b>
	15,405,263	18,711,036				
<b>Expenditures:</b>						
General government	3,203,458	3,249,777	3,463,993	3,602,898	3,711,286	3,824,617
Fire protection services	896,856	985,691	1,034,975	1,076,374	1,108,665	1,141,925
Development and planning services	815,722	812,237	852,849	886,963	913,572	940,979
Public works and parks	1,337,626	1,458,424	1,681,346	1,748,599	1,801,057	1,855,089
Recreation	1,181,982	1,410,886	1,481,431	1,590,688	1,638,408	1,687,561
Water utility	1,036,670	1,016,468	1,067,291	1,109,983	1,143,283	1,177,581
Sewer utility	1,002,418	1,036,523	1,088,349	1,131,883	1,165,839	1,200,814
Airport services	76,521	89,773	94,261	98,032	100,973	104,002
Transfers to other governments	3,582,772	3,611,922	3,720,280	3,869,091	3,985,164	4,104,719
Amortization Expense	1,234,067	1,234,068	1,662,953	1,766,388	2,408,280	2,483,383
	<b>14,368,092</b>	<b>14,905,770</b>	<b>16,147,729</b>	<b>16,880,899</b>	<b>17,976,527</b>	<b>18,520,670</b>
<b>Annual Surplus/(Deficit)</b>	<b>4,619,943</b>	<b>7,417,189</b>	<b>11,524,578</b>	<b>2,374,360</b>	<b>8,335,090</b>	<b>2,648,048</b>
<b>ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS</b>						
<b>Non-cash items included in Annual (Surplus)/Deficit</b>						
Amortization on tangible capital assets	(1,234,067)	(1,234,068)	(1,662,953)	(1,766,388)	(2,408,280)	(2,483,383)
<b>Cash items NOT included in Annual (Surplus)/Deficit</b>						
Capital expenditures	7,268,709	9,117,267	12,866,560	3,103,040	19,256,754	2,253,088
Loan Proceeds	(345,000)	(345,000)	(500,000)	(500,000)	(9,000,000)	(20,000)
Long term debt payments	229,848	258,101	316,572	326,572	526,572	560,000
Capital lease payments	210,466	190,690	220,690	291,038	391,038	391,038
Transfer to Statutory Reserves	-	1	373,949	523,948	373,946	523,948
Transfers from Statutory Reserves	(539,540)	(532,540)	(500,000)	(200,000)	(550,000)	(100,000)
Transfers to Non-Statutory Reserves	1,110,949	1,234,336	909,760	946,150	983,996	1,523,356
Transfers from Non-Statutory Reserves	(1,203,552)	(888,607)	(500,000)	(350,000)	(1,238,937)	
Transfers to Unappropriated Surplus	39,198	121,517				
Transfers from Unappropriated Surplus	(917,069)	(504,502)				
<b>Financial Plan Balance</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>

**APPENDIX E**

<b>Village of Pemberton</b>									
<b>2023 Budget</b>									
<b>As at April 11, 2023</b>									
<i>Revenues, Transfers</i>									
			<b>2021 YTD</b>	<b>2021</b>	<b>2022 YTD</b>	<b>2022</b>	<b>2023</b>	<b>Variance over</b>	<b>Variance over</b>
			<b>Actual (Unaudited)</b>	<b>Budget</b>	<b>Actual (Unaudited)</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget (\$)</b>	<b>Budget (%)</b>
<b>Revenues:</b>									
<b>Taxation:</b>									
01-1-005000-6501	Transfer to/from Surplus Non-Market Change			(\$757,382)		(\$474,213)	(\$168,138)	306,075	-65%
								0	#DIV/0!
01-1-006000-1301	Residential (Class 1)		(\$1,115,185)	(\$1,111,385)	(\$1,466,494)	(\$1,140,990)	(\$1,558,327)	(417,337)	37%
01-1-006000-1302	Utilities (Class 2)		(\$57,851)	(\$57,851)	(\$67,260)	(\$52,463)	(\$68,859)	(16,396)	31%
01-1-006000-1305	Light Industry (Class 5)		(\$47,279)	(\$47,279)	(\$37,190)	(\$37,096)	(\$177,975)	(140,879)	380%
01-1-006000-1306	Commercial (Class 6)		(\$386,315)	(\$383,887)	(\$477,111)	(\$370,328)	(\$574,989)	(204,661)	55%
01-1-006000-1307	Frontage Collection		(\$312,591)	(\$312,048)	(\$312,025)	(\$312,048)	(\$312,025)	23	0%
01-1-006000-1308	Recreation/Non-Profit (Class 8)		(\$4,535)	(\$4,535)	(\$5,108)	(\$3,984)	(\$5,682)	(1,698)	43%
01-1-006000-1309	Farm (Class 9)		(\$399)	(\$399)	(\$469)	(\$366)	(\$385)	(19)	5%
01-1-006000-1310	Community Enhancement Levy		(\$7,499)	(\$7,500)	(\$7,451)	(\$7,500)	(\$7,500)	0	0%
01-1-006000-1311	Community Initiatives and Opportunities		\$0	\$0	\$0	\$0	\$0	0	#DIV/0!
01-1-006000-1312	Community Centre Parcel Tax		\$0	\$0	\$0	\$0	\$0	0	#DIV/0!
01-1-006000-1313	Tax Penalties		(\$56,535)	(\$70,000)	(\$90,083)	(\$70,000)	(\$70,000)	0	0%
01-1-006000-1314	Tax Interest		(\$10,267)	(\$15,000)	(\$10,212)	(\$15,000)	(\$15,000)	0	0%
01-1-006000-1315	Reserve Tax Collection		(\$347,226)	(\$347,258)	(\$404,258)	(\$445,253)	(\$610,193)	(164,940)	37%
01-1-006200-1350	GIL - BC Rail		\$0	(\$275)	(\$267)	(\$275)	(\$275)	0	0%
01-1-006200-1351	GIL - BC Hydro		(\$19,315)	(\$26,000)	(\$17,771)	(\$26,000)	(\$26,000)	0	0%
01-1-006200-1352	GIL - Federal Government		\$0	(\$6,300)	\$0	(\$6,300)	(\$6,300)	0	0%
01-1-006300-1375	1% Revenue Grant - Telus		(\$6,685)	(\$6,685)	(\$6,517)	(\$6,685)	(\$6,685)	0	0%
01-1-006300-1376	1% Revenue Grant - BC Hydro		(\$40,859)	(\$40,859)	(\$43,669)	(\$40,859)	(\$40,859)	(0)	0%
01-1-006300-1377	1% Revenue Grant - Shaw		(\$3,730)	(\$3,730)	(\$2,456)	(\$3,730)	(\$2,456)	1,274	-34%
01-1-006400-1400	<i>Collections for School</i>		(\$1,732,861)	(\$1,511,416)	(\$1,854,948)	(\$1,837,658)	(\$1,854,948)	(17,290)	1%
01-1-006400-1401	<i>Collections for Policing Costs</i>		(\$272,388)	(\$246,171)	(\$288,447)	(\$289,271)	(\$288,447)	825	0%
01-1-006400-1402	<i>Collections for SLRD</i>		(\$1,251,555)	(\$1,127,825)	(\$1,335,487)	(\$1,339,156)	(\$1,345,079)	(5,923)	0%
01-1-006400-1404	<i>Collections for STSRHD</i>		(\$42,670)	(\$34,893)	(\$52,372)	(\$52,504)	(\$59,345)	(6,841)	13%
01-1-006400-1405	<i>Collections for MFA</i>		(\$261)	(\$227)	(\$318)	(\$319)	(\$318)	0	0%
01-1-006400-1406	<i>Collections for BCAA</i>		(\$60,164)	(\$51,097)	(\$63,786)	(\$63,864)	(\$63,786)	78	0%
	<b>Taxation Revenues</b>		<b>(\$5,776,170)</b>	<b>(\$6,170,003)</b>	<b>(\$6,543,698)</b>	<b>(\$6,595,862)</b>	<b>(\$7,263,570)</b>	<b>(667,709)</b>	<b>10%</b>
<b>General Revenues:</b>									
01-1-006600-1450	Investment Interest Income		(\$2,055)	(\$25,000)	(\$101,911)	(\$25,000)	(\$50,000)	(25,000)	100%
01-1-006650-1450	Interest Revenue - Accounts Receivable		(\$2,175)	(\$7,500)	(\$1,571)	(\$7,500)	(\$7,500)	0	0%
01-1-007000-1550	Sundry Revenue		(\$4,221)	(\$3,000)	(\$5,771)	(\$3,000)	(\$4,000)	(1,000)	33%
01-1-007000-1551	Revenue - Tax Certificates		(\$6,495)	(\$5,000)	(\$4,359)	(\$5,000)	(\$5,000)	0	0%
01-1-007000-1552	VOP Admin Fee - Fire Protection		(\$17,299)	(\$17,299)	(\$17,299)	(\$17,299)	(\$17,299)	0	0%
01-1-007000-1553	VOP Admin Fee - Rescue Service		(\$5,454)	(\$5,454)	(\$5,454)	(\$5,454)	(\$5,454)	0	0%
01-1-007100-1600	Rentals		(\$79,384)	(\$77,243)	(\$51,337)	(\$79,384)	(\$79,384)	(0)	0%
	<b>Total General Revenues</b>		<b>(\$117,084)</b>	<b>(\$140,496)</b>	<b>(\$187,703)</b>	<b>(\$142,637)</b>	<b>(\$168,637)</b>	<b>(26,000)</b>	<b>18%</b>
<b>Grant Revenues:</b>									
01-1-007200-1671	Grants - Provincial - Small Communities Fund		(\$407,000)	(\$396,964)	(\$519,000)	(\$407,000)	(\$529,000)	(122,000)	30%
<b>Sales of Service:</b>									
01-1-007300-1555	SOS - Admin reclass		(\$14,000)		(\$14,000)		(\$14,000)		
01-1-007300-1556	SOS - Water Reclass		(\$422,371)	(\$412,389)	(\$470,694)	(\$470,694)	(\$470,694)	0	0%
01-1-007300-1557	SOS - Sewer Reclass		(\$387,173)	(\$378,160)	(\$431,469)	(\$431,469)	(\$431,469)	0	0%
01-1-007300-1558	SOS - Airport Reclass		(\$52,796)	(\$51,548)	(\$58,837)	(\$58,837)	(\$58,837)	0	0%
	<b>Total SOS</b>		<b>(\$876,341)</b>	<b>(\$842,097)</b>	<b>(\$975,000)</b>	<b>(\$961,000)</b>	<b>(\$975,000)</b>	<b>0</b>	<b>1%</b>
	<b>Total revenues</b>		<b>(\$7,176,595)</b>	<b>(\$7,549,560)</b>	<b>(\$8,225,401)</b>	<b>(\$8,106,498)</b>	<b>(\$8,936,207)</b>	<b>(815,709)</b>	<b>10%</b>

Transfers:									
	Allocate Admin General Taxation	\$1,145,324	\$1,313,711	\$1,638,316	\$1,638,316	\$1,865,799	227,483	14%	
	Allocate Legislative General Taxation	\$101,621	\$108,273	\$121,363	\$121,363	\$123,295	1,932	2%	
	Allocate Fire General Taxation	\$383,171	\$419,182	\$409,211	\$409,211	\$494,344	85,133	21%	
	Allocate Development General Taxation	\$217,769	\$198,731	\$44,754	\$44,754	\$199,374	154,620	345%	
	Allocate Public Works/ Parks General Taxation	\$1,212,943	\$1,263,976	\$1,453,180	\$1,453,180	\$1,545,857	92,677	6%	
	Allocate Transit General Taxation	\$69,908	\$69,908	\$111,352	\$92,793	\$131,420	38,627	42%	
	Allocate Rec General Surplus	\$0	\$236,030	\$0	\$0	\$0	0	#DIV/0!	
	Allocate Water Surplus	\$0	\$284,493	\$0	\$0	\$0	0	#DIV/0!	
	Allocate Sewer Surplus	\$0	\$650	\$0	\$0	\$0	0	#DIV/0!	
	Allocate Airport General Taxation	\$23,108	\$23,671	\$29,701	\$29,701	\$41,953	12,252	41%	
01-2-008700-6475	Transfer - School Levy	\$1,732,925	\$1,511,416	\$1,854,948	\$1,837,658	\$1,854,948	17,290	1%	
01-2-008700-6476	Transfer - Police Tax	\$272,400	\$246,171	\$288,447	\$289,271	\$288,447	(825)	0%	
01-2-008700-6477	Transfer - SLRD	\$1,251,687	\$1,127,825	\$1,335,487	\$1,339,156	\$1,345,079	5,923	0%	
01-2-008700-6479	Transfer - STSRHD	\$42,672	\$34,893	\$52,372	\$52,504	\$59,345	6,841	13%	
01-2-008700-6480	Transfer - MFA	\$261	\$227	\$318	\$319	\$318	(0)	0%	
01-2-008700-6481	Transfer - BCAA	\$60,167	\$51,097	\$63,786	\$63,864	\$63,786	(78)	0%	
01-2-008800-6501	Reclass Frontage to Water Revenue Fund	\$99,985	\$99,985	\$99,985	\$99,985	\$99,985	0	0%	
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund	\$212,064	\$212,064	\$212,065	\$212,065	\$212,065	0	0%	
01-2-008800-6504	Transfer to General - Capital				\$0		0	#DIV/0!	
01-2-008800-6505	Transfer to Future Reserves - Capital	\$140,298	\$140,298	\$406,055	\$406,055	\$488,677	82,622	20%	
01-2-008800-6509	Transfer to/from Future Reserves	\$78,844	\$206,960	\$39,198	\$39,198	\$121,517	82,319	210%	
	<b>Total transfers</b>	<b>\$7,045,145</b>	<b>\$7,549,561</b>	<b>\$8,160,538</b>	<b>\$8,129,393</b>	<b>\$8,936,207</b>	<b>806,814</b>	<b>10%</b>	
	<b>(Surplus)/Deficit</b>	<b>(\$131,451)</b>	<b>(\$0)</b>	<b>(\$64,863)</b>	<b>\$22,894</b>	<b>(\$0)</b>	<b>(8,895)</b>		



<b>Village of Pemberton</b>										
<b>2023 Budget</b>										
As at April 11, 2023										
<b>Administrative and Financial Services</b>										
<b>Service Mandate:</b>										
1 Vision - Deliver strategic priorities, corporate objectives and employee values										
2 Organizational Health: Retention and increased organizational stability and development										
3 Service - Reliable, responsive and building relationships										
4 Emergency Preparedness										
			(Unaudited)							
			2021 YTD	2022 YTD	2022	2023	Variance over	Variance over	Comments	
			Actual	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)		
<b>Revenues:</b>										
<b>Allocate to Admin General Taxation</b>			<b>(\$1,145,324)</b>	<b>(\$1,145,324)</b>	<b>(\$1,638,316)</b>	<b>(\$1,638,316)</b>	<b>(\$1,865,799)</b>	<b>(\$227,483)</b>	14%	
<b>Surplus Carryforward</b>			<b>(\$165,203)</b>	<b>(\$168,388)</b>			<b>\$0</b>	<b>#DIV/0!</b>		
01-1-106800-1471	Fines - Dog Ticketing Fees		(\$1,050)	(\$100)	\$0	(\$125)	\$0	\$125	-100%	Focus on education and working with the community
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees		(\$3,925)	(\$3,250)	(\$780)	(\$2,550)	(\$3,000)	(\$450)	18%	Growth with permanent Bylaw Officer
01-1-106800-1473	Fines - Other Bylaw Enforcement Fines		\$0	(\$536)	(\$2,625)	(\$500)	(\$2,000)	(\$1,500)	300%	
01-1-106900-1500	Admin - Application Fees		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-1-106900-1502	Licenses - Dog		(\$4,404)	(\$4,115)	(\$3,429)	(\$6,025)	(\$5,000)	\$1,025	-17%	Building relationships, increased promotion with Bylaw Officer, education, accessibility
01-1-106900-1503	Licenses - Business		(\$101,113)	(\$89,875)	(\$93,550)	(\$89,875)	(\$89,798)	\$78	0%	Cannabis business fees reduced offset by forecast growth in licences (growth in non-residence business licence)
01-1-107200-1670	Grant - Federal Project - General		(\$6,384)	\$0	(\$6,578)	\$0	\$0	\$0	#DIV/0!	
01-1-107200-1671	Grant - Provincial Project - General		(\$29,866)	(\$130,005)	(\$171,482)	(\$139,005)	(\$1,808,633)	(\$1,669,628)	1201%	Includes Daycare, additional Staff of Growth Fund 1/2 Year
01-1-107300-1930	Covid Recovery Funds		(\$77,522)	\$0	(\$119,172)	(\$234,831)	(\$112,500)	\$122,331	-52%	Vadim, Bylaw, Zoom, phone stipend, Escribe, plus additional IT (\$15K), Office Coordinator, CWPP and
01-1-107200-1673	Grant - Other Project - General		(\$66,000)	\$0	(\$57,000)	(\$60,000)	\$0	\$60,000	-100%	Asset Management Study
01-1-107200-1674	Contribution - Other Govt - General		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-1-107200-1675	Contribution - Other - General		(\$3,100)	\$0	(\$12,000)	(\$12,000)	(\$12,600)	(\$600)	5%	Wellness Almanac PDF
01-1-107200-1676	Transit - Contributions		\$0	(\$8,307)	\$0	(\$8,881)	\$0	\$8,881	-100%	CEF Sign Admin and misc
01-1-107300-1925	Admin - Other Revenue - Misc		(\$193)	(\$6,000)	\$0	(\$4,000)	(\$30,000)	(\$26,000)	650%	Emergency Managemnet
01-1-107300-1927	Other Revenue - Gas Tax		\$0	\$0	\$0	(\$3,000)	\$0	\$3,000	-100%	
01-1-107500-1990	MFA Proceeds		\$0	(\$45,000)	\$0	(\$45,000)	(\$45,000)	\$0	0%	Bylaw truck deferred, Spring 2023 delivery
01-1-107600-6500	Admin - Transfer from Reserve		\$0	(\$373,962)	\$0	\$0	\$0	\$0	#DIV/0!	
<b>Total revenues</b>			<b>(\$1,604,084)</b>	<b>(\$1,974,861)</b>	<b>(\$2,104,932)</b>	<b>(\$2,244,108)</b>	<b>(\$3,974,330)</b>	<b>(\$1,730,222)</b>	<b>14%</b>	
<b>Operating Expenses:</b>										
01-2-108000-0000	Admin - Building				\$0					
01-2-108000-6000	Admin - Salaries		\$1,010,970	\$1,082,312	\$1,143,240	1,115,824	\$1,327,906	\$212,082	19%	Full staffing, merit increase, plus updated grid, plus Growth Fund 1/2 Year position
01-2-108000-6002	Admin - Benefits		\$151,754	\$156,942	\$177,218	145,489	\$193,579	\$48,090	33%	
01-2-108000-6003	Admin - Travel, Meals & Accommodation		\$51	\$8,550	\$3,636	\$5,000	\$7,500	\$2,500	50%	To support training investment
01-2-108000-6004	Admin - Interest, Comm. & Bank Fees		\$4,708	\$4,793	\$4,170	\$4,793	\$4,793	(\$0)	0%	
01-2-108000-6005	Admin - Advertising		\$14,995	\$7,500	\$15,102	\$10,000	\$12,079	\$2,079	21%	Pique ads, not election year, plus branding (photography \$2.5k)
01-2-108000-6006	Admin - Insurance		\$24,328	\$29,438	\$23,522	\$30,586	\$31,780	\$1,194	4%	Municipal Insurance Association of BC Premium, plus BFL
01-2-108000-6007	Admin - Photocopier		\$3,015	\$3,563	\$3,499	\$3,000	\$3,000	\$0	0%	Sustained reduction in office copies
01-2-108000-6008	Admin - Postage		\$9,048	\$9,375	\$8,650	\$9,741	\$5,400	(\$4,341)	-45%	Saved on business licences, tax/ utilities
01-2-108000-6010	Admin - Sundry		\$2,612	\$1,592	\$3,727	\$2,500	\$2,500	\$0	0%	Sustained reduction in office space utilization
01-2-108000-6011	Admin - Telephone		\$12,219	\$13,709	\$10,620	\$13,709	\$11,500	(\$2,209)	-16%	
01-2-108000-6012	Admin - Hydro		\$7,549	\$8,000	\$7,203	\$8,000	\$7,500	(\$500)	-6%	
01-2-108000-6013	Admin - Land Lease Fees		\$0	\$0	\$1,500	\$0	\$1,500	\$1,500	#DIV/0!	CBC Tower Rental
01-2-108000-6014	Admin - IT/Software		\$94,587	\$93,568	\$87,095	\$112,217	\$100,000	(\$12,217)	-11%	IT contract and maintenance and upgrade, Adobe licenses, Escribe
01-2-108000-6015	Admin - Elections		\$475	\$0	\$18,589	\$30,000	\$0	(\$30,000)	-100%	2022 Fall Election, no expense 2023
01-2-108000-6016	Admin - Community School Expense		\$12,475	\$12,475	\$14,245	\$12,961	\$14,245	\$1,284	10%	
01-2-108000-6019	Admin - Memberships and Prof. Fess		\$9,718	\$10,000	\$10,764	\$10,390	\$10,500	\$110	1%	Includes Zoom licenses
01-2-108000-6020	Admin - Training		\$2,810	\$19,500	\$10,232	\$19,500	\$26,500	\$7,000	36%	Increased investment in staff, impact of high turnover
01-2-108000-6021	Admin - Consultation & Special Evt.		\$3,069	\$5,000	\$5,804	\$5,000	\$7,450	\$2,450	49%	FUN Committee
01-2-108000-6022	Admin - Bad Debt		\$106	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-2-108000-6026	Admin - Website		\$5,291	\$8,500	\$10,620	\$6,000	\$11,000	\$5,000	83%	Annual Report+ Website Maintenance+ Strategic Plan
01-2-108000-6525	Admin - Debt Interest		\$2,713	\$2,765	\$5,095	\$2,765	\$5,095	\$2,330	84%	Update to debt schedule for Bylaw Truck
01-2-108000-6527	Admin - Debt Principal		\$58,568	\$59,259	\$61,758	\$59,259	\$61,758	\$2,499	4%	5 year financing on Bylaw Truck included
01-2-108000-6999	Penny Rounding Expense		(\$1)	\$0	(\$1)	\$0	\$0	\$0	#DIV/0!	
01-2-108100-6100	Admin - Accounting		\$33,075	\$30,000	\$44,100	\$35,000	\$39,500	\$4,500	13%	
01-2-108100-6101	Admin - Legal		\$52,434	\$30,000	\$39,512	\$35,000	\$40,000	\$5,000	14%	
01-2-108100-6103	Admin - Contract & Consultant Labour		\$1,140	\$25,000	\$113,659	\$123,000	\$70,000	(\$53,000)	-43%	Reduction resulting from reduced recruitment expenses, See Consultants Worksheet
01-2-108100-6104	Admin - Records Management		\$13,251	\$10,200	\$14,413	\$15,710	\$10,000	(\$5,710)	-36%	RM Consultant, Storage, Destruction, Training
01-2-108200-6125	Admin - Maintenance		\$32,013	\$53,542	\$45,394	\$41,400	\$41,000	(\$400)	-1%	fire alarms 5K, 2 Stand up Station and Vinyl floor, cleaning and maint
01-2-108200-6126	Admin - Parts & Supplies		\$13,389	\$15,635	\$16,118	\$16,244	\$16,000	(\$244)	-2%	
01-2-108200-6127	Admin - Hardware		\$22,493	\$9,000	\$12,872	\$9,351	\$17,000	\$7,649	82%	COVID Recovery includes end of life monitor replacments, remaining hardware retirements and mobil
01-2-108200-6128	Admin/Bylaw - Fuel & Oil		\$1,291	\$4,000	\$1,545	\$4,000	\$2,000	(\$2,000)	-50%	
01-2-108200-6129	Admin/Bylaw - Servicing		\$0	\$3,000	\$345	\$3,117	\$2,350	(\$767)	-25%	
01-2-108250-6023	Amortization Expense - General		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-2-108300-6450	Promotions/Community Enhancement		\$4,750	\$7,500	\$7,450	\$7,500	\$7,500	\$0	0%	
01-2-108300-6451	Community Init. & Opport. Fund		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	moved to SLRD
01-2-108300-6454	Climate Action Carbon Tax Credits		\$0	\$2,500	\$0	\$0	\$0	\$0	#DIV/0!	CARIP grant no longer exists
01-2-108400-6175	Admin - Bylaw Enforcement Exp		\$3,787	\$6,662	\$9,184	\$6,662	\$6,662	(\$0)	0%	Includes WAG
01-2-108400-6454	Admin - Emergency Management		\$35,292	\$67,976	\$27,051	\$75,976	\$38,000	(\$37,976)	-50%	PVDD monitoring addition (ESS Grant, EOC Grant)
<b>Total Operating Expenses</b>			<b>\$1,643,972</b>	<b>\$1,801,856</b>	<b>\$1,957,931</b>	<b>\$1,979,695</b>	<b>\$2,135,597</b>	<b>\$155,902</b>	<b>8%</b>	

<b>Village of Pemberton</b>									
<b>2023 Budget</b>									
As at April 11, 2023									
<b>Administrative and Financial Services</b>									
<b>Key Priorities:</b>									
<b>01-2-108400-6170</b>	<b>Project Admin - General Expense</b>			\$6,200				\$0	
	Wellness Almanac		\$0	\$12,750	\$12,000	\$12,600	\$600	5%	Recovered through PDIF
	Economic Development Strategy	\$1,140	\$3,005		\$3,005		(\$3,005)	-100%	Gas Tax Funding
	Whistler Community Foundation - Flow Through Grant	\$3,700	\$0		\$0		\$0	#DIV/0!	
	UBCM CEPF 2021 Grant	\$60,000	\$0		\$0		\$0	#DIV/0!	To PVDD
	Office Renovations	\$4,960	\$0	\$10,743	\$0		\$0	#DIV/0!	Council Chambers
	PEP Task Covid 19	\$4,960	\$0	\$22,016	\$0		\$0	#DIV/0!	
	Emergency Management-					\$30,000	\$30,000	#DIV/0!	
	Community Foundation of Whistler Refund (Mayor's Tas	\$4,941					\$0	#DIV/0!	
	Community Wildfire Protection Plan	\$0	\$125,000		\$125,000		(\$125,000)	-100%	Grant Funding - UBCM
	Asset Management	\$0	\$0	\$57,000	\$60,000		(\$60,000)	-100%	Grant Funding - UBCM & FCM
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Total Key Priorities</b>		<b>\$79,701</b>	<b>\$128,005</b>	<b>\$108,709</b>	<b>\$200,005</b>	<b>\$42,600</b>	<b>(\$157,405)</b>	<b>-469%</b>	
<b>Capital Priorities:</b>									
	Building- Daycare			\$0		1,751,133	\$1,751,133	#DIV/0!	
	HVAC Repairs	\$14,438	\$0		\$0		\$0	#DIV/0!	
<b>Deferred to 2022</b>	Bylaw Truck		\$45,000	\$0	\$45,000	\$45,000	\$0	0%	Deferred delivery until spring 2023
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Total Capital Priorities</b>		<b>\$14,438</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$1,796,133</b>	<b>\$1,751,133</b>	<b>3891%</b>	
<b>Total Expenses</b>		<b>\$1,738,111</b>	<b>\$1,974,860</b>	<b>\$2,066,640</b>	<b>\$2,224,700</b>	<b>\$3,974,330</b>	<b>\$1,749,630</b>	<b>79%</b>	
<b>Reserve Objectives:</b>									
<b>Total Reserve Objectives</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>		<b>\$134,027</b>	<b>\$0</b>	<b>(\$38,291)</b>	<b>(\$19,408)</b>	<b>\$0</b>	<b>\$19,407</b>		



Village of Pemberton 2023 Budget As at April 11, 2023										
Fire Services										
Service Mandate:										
1	Preservation of life and property within the Pemberton Area									
2	To promote fire safety, deliver educational programs, and invest in health, wellbeing and training of firefighters									
3	Effective Maintenance and Investing in Apparatus and Equipment									
		(Unaudited)	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments	
		2021 YTD	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)		
		Actual								
<b>Revenues:</b>										
	<i>Allocate Fire General Taxation</i>	(\$383,171)	(\$383,171)	(\$409,211)	(\$409,211)	(\$494,344)	(\$85,133)	21%		
	<i>Surplus/Deficit Fire</i>	(\$27,017)	(\$27,017)			\$0	\$0	#DIV/0!		
	<i>Surplus/Deficit Rescue</i>	(\$8,994)	(\$8,994)			\$0	\$0	#DIV/0!		
01-1-206500-1425	SLRD Contributions - Fire Protection	(\$163,219)	(\$154,225)	(\$176,773)	(\$173,041)	(\$186,876)	(\$13,835)	8%		
01-1-206500-1425	SLRD Contributions - COVID Grant	(\$4,597)	(\$4,597)		(\$810)	\$0	\$810	-100%		
01-1-206500-1426	SLRD Contributions - Rescue Service	(\$89,018)	(\$93,012)	(\$96,361)	(\$96,361)	(\$221,091)	(\$124,730)	129%		
01-1-206510-1425	LilWat Contributions	(\$139,417)	(\$139,417)	(\$109,103)	(\$109,103)	(\$159,792)	(\$50,689)	46%		
01-1-207201-1671	Project - Provincial - FD	(\$72,506)	\$0	(\$249,540)	(\$144,757)	(\$170,833)	(\$26,076)	18%	FireSmart BC grants	
	Rescue - Capital - Grants Other		\$0		\$0	\$0	\$0	#DIV/0!		
01-1-207201-1673	FD - Capital - Grants Other	(\$67,971)	\$0		\$0	(\$10,000)	(\$10,000)	#DIV/0!		
01-1-207300-1925	F/D - Other Revenue	(\$380,291)	(\$10,000)	(\$21,013)	(\$10,000)	(\$5,000)	\$5,000	-50%	Wildfire deploy., Incident Rec., Fireworks	
01-1-207300-1930	F/D - Covid Recovery Funds	(\$13,298)	\$0	(\$3,831)	(\$1,000)	\$0	\$1,000	-100%		
01-1-207500-1990	F/D - MFA Proceeds	\$0	\$0	\$0	\$0	(\$150,000)	(\$150,000)	#DIV/0!		
01-1-207600-6500	Fire - Transfer from Reserves	(\$75,123)	(\$90,004)	(\$427,313)	(\$447,313)	\$0	\$447,313	-100%	Capital Items, WB Grant., wage allocation	
01-1-207600-6500	Rescue - Transfer from Reserves	\$0	\$0	\$0	(\$2,500)	\$0	\$2,500	-100%		
<b>Total revenues</b>		<b>(\$1,424,622)</b>	<b>(\$910,437)</b>	<b>(\$1,493,144)</b>	<b>(\$1,394,096)</b>	<b>(\$1,397,936)</b>	<b>(\$3,840)</b>	<b>0%</b>		
<b>Operating Expenses:</b>										
01-2-208000-0000	F/D - Rescue Dept Expense	\$96,151	\$93,012	\$86,860	\$96,361	\$206,091	\$109,730	114%	Firesmart, Merit increase and CPI	
01-2-208000-6001	F/D - Honorarium & Wages	\$525,311	\$281,607	\$470,102	\$433,801	\$367,179	(\$66,622)	-15%	Includes support for Firesmart Labour	
01-2-208000-6002	F/D - Benefits	\$56,844	\$39,000	\$70,651	\$62,354	\$53,119	(\$9,234)	-15%		
01-2-208000-6003	F/D - Travel & Training	\$15,978	\$35,500	\$39,542	\$35,000	\$53,300	\$18,300	52%		
01-2-208000-6005	F/D - Advertising	\$733	\$600	\$138	\$622	\$1,200	\$578	93%		
01-2-208000-6006	F/D - Insurance	\$22,114	\$26,465	\$22,401	\$23,000	\$24,690	\$1,690	7%		
01-2-208000-6009	F/D - Fees & Supplies	\$17,948	\$17,500	\$24,127	\$17,500	\$14,500	(\$3,000)	-17%		
01-2-208000-6010	F/D - Sundry	\$1,502	\$7,000	\$2,791	\$2,000	\$6,750	\$4,750	238%		
01-2-208000-6011	F/D - Telephone	\$4,950	\$6,046	\$4,103	\$6,264	\$5,000	(\$1,264)	-20%		
01-2-208000-6012	F/D - Hydro	\$8,847	\$10,115	\$8,891	\$6,954	\$7,500	\$546	8%		
01-2-208000-6014	F/D - IT/Software	\$9,931	\$7,200	\$12,034	\$5,000	\$11,951	\$6,951	139%		
01-2-208000-6017	F/D - Rental Fees	\$25,735	\$25,735	\$25,735	\$25,735	\$25,735	\$0	0%		
01-2-208000-6019	F/D - Memberships and Professional Fees	\$1,721	\$1,625	\$1,773	\$1,800	\$2,031	\$231	13%		
01-2-208100-6101	F/D - Legal	\$0	\$500	\$0	\$500	\$500	\$0	0%		
01-2-208200-6125	F/D - Maintenance	\$35,275	\$35,000	\$29,557	\$35,000	\$38,000	\$3,000	9%		
01-2-208200-6126	F/D - Parts & Supplies	\$80,864	\$70,000	\$49,951	\$73,000	\$85,199	\$12,199	17%		
01-2-208200-6127	F/D - Hardware	\$2,914	\$0	\$2,917	\$0	\$2,500	\$2,500	#DIV/0!		
01-2-208200-6128	F/D - Fuel & Oil	\$11,652	\$10,000	\$16,144	\$12,000	\$14,104	\$2,104	18%		
01-2-208200-6129	F/D - Servicing	\$28,895	\$23,000	\$22,728	\$23,000	\$23,000	\$0	0%		
01-2-208600-6453	F/D - Public Relations	\$4,410	\$500	\$8,710	\$5,518	\$10,000	\$4,482	81%	Fireworks recovered through PDIF	
01-2-208900-6525	Fire - Debt Servicing Interest Expense	\$11,447	\$11,452	\$256	\$11,447	\$15,000	\$3,553	31%		
01-2-208900-6527	Fire - Debt Servicing Principal	\$32,334	\$32,329	\$12,465	\$32,334	\$60,587	\$28,253	87%		
<b>Total Operating Expenses</b>		<b>\$995,556</b>	<b>\$734,186</b>	<b>\$911,876</b>	<b>\$909,190</b>	<b>\$1,027,937</b>	<b>\$118,747</b>	<b>13%</b>		
<b>Key Priorities:</b>										
	Firehall Design	\$0	\$20,000	\$164,452	\$20,000		(\$20,000)	-100%	GL Includes FiresmartExpense (Cabin Re	
01-2-208400-6170	FireSmart Truck Lease Payments	\$9,636	\$0		\$0	\$18,341	\$18,341	#DIV/0!	Grant funding	
<b>Total Key Priorities</b>		<b>\$9,636</b>	<b>\$20,000</b>	<b>\$164,452</b>	<b>\$20,000</b>	<b>\$18,341</b>	<b>(\$1,659)</b>	<b>-8%</b>		
<b>Capital Priorities:</b>										
	Commercial Bunker Gear Washer (Worksafe Compliance) 2 @ \$5,000	\$9,000	\$10,000		\$0		\$0	#DIV/0!		
	Commercial Bunker Gear Dryer (Worksafe Compliance)	\$3,647	\$3,850		\$0		\$0	#DIV/0!		
	Project - Cap. Mach & Equip. Exp - Fire	\$0	\$6,250		\$0	\$20,000	\$20,000	0%		
	Upgraded Gas detectors (worksafe compliance)	\$8,648	\$10,000		\$0		\$0	#DIV/0!		
	Truck Radio Upgrades (3 @ \$2,500)		\$7,500		\$0		\$0	#DIV/0!		
01-2-208400-6551	SCBA Tank Replacement	\$6,960	\$7,500	\$325,306	\$7,500		(\$7,500)	#DIV/0!		
	Mini Repeater for further reach down INShuk FST	\$0	\$2,500		\$2,500		(\$2,500)	#DIV/0!		

	Sprinkler Protection Unit Trailer & Truck	\$0	\$0		\$324,513	\$20,000	(\$304,513)	-1623%	Wildfire & WB Funding
	Structure Fire Bunker Gear				\$19,500			#DIV/0!	
	Hoses, Nozzles Adapters					\$20,000		-100%	
	Sprinkler Protection Unit Trailer and Truck							#DIV/0!	
	Engine 10 Truck Replacement					\$150,000		-100%	
	Water Tank and Fire Pump (Engine 11)					\$30,000		-100%	
	Rescue 1 Hydraulic Pump					\$15,000		-100%	
								#DIV/0!	
<b>01-2-2084006555</b>	New Security Fencing Training Ground	\$0	\$25,000	\$28,786	\$25,000		(\$25,000)	#DIV/0!	
	Training Ground Servicing					\$10,000	\$10,000	0%	
<b>Total Capital Priorities</b>		<b>\$28,255</b>	<b>\$72,600</b>	<b>\$354,092</b>	<b>\$379,013</b>	<b>\$265,000</b>	<b>(\$309,513)</b>	<b>-30%</b>	
<b>Total Expenses</b>		<b>\$1,033,447</b>	<b>\$826,786</b>	<b>\$1,430,421</b>	<b>\$1,308,203</b>	<b>\$1,311,278</b>	<b>(\$192,425)</b>	<b>0%</b>	
<b>Reserve Objectives:</b>									
01-2-208800-6507	Transfer to Future Reserves	\$130,703	\$83,650	\$85,894	\$85,894	\$86,659	\$2,244	3%	
	Wildfire Funds	\$244,786				\$0	\$0	#DIV/0!	
Removed this	SLRD COVID Recovery Overpayment	\$810				\$0	\$0	#DIV/0!	
	Mini Repeater for further reach down INShuk FST	\$2,500				\$0	\$0	#DIV/0!	
	Transfer to Surplus Carryforward					\$0	\$0	#DIV/0!	
<b>Total Reserve Objectives</b>		<b>\$378,799</b>	<b>\$83,650</b>	<b>\$85,894</b>	<b>\$85,894</b>	<b>\$86,659</b>	<b>\$2,244</b>	<b>1%</b>	
<b>(Surplus)/Deficit</b>		<b>(\$12,375)</b>	<b>\$0</b>	<b>\$23,171</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$194,022)</b>		

Village of Pemberton 2023 Budget As at April 11, 2023									
Public Works & Parks									
Service Mandate:									
1 Safe and Healthy Community: Accessible Roads and Sidewalks									
2 Safe and Healthy Community: Proving good value for public spaces for our community to enjoy									
3 Create pride through maintenance of municipal spaces									
		(Unaudited) 2021 YTD Actual	2021 Budget	2022 YTD Actual (Unaudited)	2022 Budget	2023 Budget	Variance over Budget (\$)	Variance over Budget (%)	Comments
<b>Revenues:</b>									
	Allocate to PW/Parks General Taxation	(\$1,212,943)	(\$1,212,943)	(\$1,453,180)	(\$1,453,180)	(\$1,545,857)	(\$92,677)	6%	
	Surplus Carryforward	(\$51,032)	(\$51,032)				\$0	#DIV/0!	
01-1-307200-1670	Grant - Federal Project - General	\$0	\$0	(\$13,038)	(\$117,331)	(\$113,899)	\$3,433	-3%	Canada Summer Jobs Grant expense reflected in salaries
01-1-307200-1671	Project - General - Prov. Grant	\$0	(\$29,000)	\$0	\$0	\$0	\$0	#DIV/0!	
01-1-307201-1671	Project Works Capital - Provincial Grant	(\$1,484,918)	(\$4,430,448)	(\$46,959)	(\$4,179,203)	(\$2,837,190)	\$1,342,014	-32%	Pemb. Farm Road Trail, Soccer Field, Pebble Creek Road, Bike Skills
01-1-307201-1673	Grant Project - Other	\$0	(\$104,000)	(\$37,020)	\$0	\$0	\$0	#DIV/0!	Tiyata Sidewalk, speed reader icbc grant, porca bike skills
01-1-307201-1674	Capital Project - Contrib. - Other Govt	\$0	(\$462,000)	\$0	(\$462,000)	(\$462,000)	\$0	0%	Pemberton Farm Road East TRAIL Grant SLRD, soccer field
01-1-307201-1675	Project Works - Contribution Other	(\$7,811)	(\$397,000)	\$0	(\$124,800)	(\$134,800)	(\$10,000)	8%	soccer field
01-1-307300-1925	Works - Other Revenue - Misc	\$0	\$0	(\$11,912)	\$0	\$0	\$0	#DIV/0!	recovery expenses
01-1-307300-1930	Works - COVID Restart	(\$14,552)		(\$1,170)	(\$32,087)	(\$10,000)	\$22,087	-69%	Additional IT Software to support GIS, Adobe
01-1-307500-1990	MFA Proceeds PW	(\$284,611)	(\$275,000)	\$0	(\$300,000)	(\$150,000)	\$150,000	-50%	
01-1-307600-6500	Public Works - Transf fr Reserve	(\$18,919)	(\$269,866)	\$0	(\$204,605)	(\$354,605)	(\$150,000)	73%	
01-1-307400-1975	PW - Transfer from Reserve	\$0	(\$217,000)		(\$217,000)	(\$217,000)	\$0	0%	DCC - Pemb Farm Rd East
01-1-357200-1673	Projects - General Parks - Grants Other	\$0	\$0		\$0	\$0	\$0	#DIV/0!	
01-1-357201-1672	Parks Cap. - Other Govt Contr	\$0	\$0		\$0	\$0	\$0	#DIV/0!	
01-1-357201-1673	Capital Grants - Other	\$0	\$0	(\$1,144,000)	\$0	\$0	\$0	#DIV/0!	OML Swingset grant ***USED COVID
01-1-357300-1930	Parks - COVID Restart	(\$39,428)			(\$161,000)	(\$161,000)	\$0	0%	
01-1-357400-1976	Parks - Transfer from Reserve	\$0	(\$315,540)		(\$322,540)	(\$315,540)	\$7,000	-2%	DCC - Soccer Field
01-1-357600-6500	Parks - Transfer from Reserve	(\$56,965)	(\$111,552)		(\$8,000)		\$8,000	-100%	Bus Shelter Lights
							\$0	#DIV/0!	
<b>Total revenues</b>		<b>(\$3,171,178)</b>	<b>(\$7,448,289)</b>	<b>(\$2,707,278)</b>	<b>(\$7,581,746)</b>	<b>(\$6,301,890)</b>	<b>\$1,279,856</b>	<b>-17%</b>	
<b>Operating Expenses:</b>									
01-2-308000-0000	Works - Administration	\$950	\$1,000	\$902	\$1,000	\$1,000	\$0	0%	
01-2-308000-6000	Works - Salaries	\$636,841	\$636,796	\$690,933	\$699,567	\$753,522	\$53,955	8%	Capture new parks worker Geoff Feb 13, FT Clare March (add 1 per week)
01-2-308000-6002	Works - Benefits	\$85,012	\$75,600	\$107,083	\$72,630	\$112,437	\$39,807	55%	
01-2-308000-6003	Works - Travel, Meals & Accommodation	\$0	\$2,250	\$3,525	\$2,338	\$8,000	\$5,662	242%	Training and Travel
01-2-308000-6005	Works - Advertising	\$3,258	\$1,800	\$1,114	\$1,870	\$901	(\$969)	-52%	2x winter ads, 2x other PW
01-2-308000-6006	Works - Insurance	\$21,266	\$29,921	\$18,622	\$29,921	\$31,060	\$1,139	4%	
01-2-308000-6011	Works - Telephone	\$3,939	\$4,706	\$3,146	\$4,706	\$3,000	(\$1,706)	-36%	Cancel Shop Phone- Savings
01-2-308000-6012	Works - Hydro	\$24,728	\$25,813	\$23,715	\$25,813	\$24,000	(\$1,813)	-7%	
01-2-308000-6014	Works - IT Software	\$7,135	\$12,553	\$18,312	\$10,000	\$16,500	\$6,500	65%	Adobe, GIS
01-2-308000-6019	Works - Memberships and Professional Fees	\$567	\$1,000	\$897	\$1,000	\$1,118	\$118	12%	EOCP Licences, EIT Licence, P.Eng
01-2-308000-6020	Works - Training	\$3,568	\$10,500	\$2,311	\$10,500	\$12,000	\$1,500	14%	
01-2-308000-6174	Works - Labour Relations Expense	\$0	\$500	\$5,550	\$5,000	\$500	(\$4,500)	-90%	
01-2-308000-6525	Works - Equipment Interest	\$1,932	\$2,672	\$5,790	\$3,825	\$7,090	\$3,265	85%	Equipment Borrowing - beginning July 2022 (5 year)- partial year in year 1
01-2-308000-6527	Works - Equipment Principal	\$70,906	\$107,411	\$94,927	\$137,065	\$114,831	(\$22,234)	-16%	Equipment Borrowing - beginning July 2022 (5 year)- partial year in year 1
01-2-308100-6101	Works - Legal	\$3,415	\$1,030	\$0	\$1,070	\$1,000	(\$70)	-7%	
01-2-308100-6102	Works - Engineering Consulting	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-2-308100-6103	Works - Contractors & Consultants	\$2,176	\$13,000	\$4,246	\$13,000	\$5,000	(\$8,000)	-62%	
01-2-308200-6125	Works - Maintenance	\$69,875	\$45,000	\$64,598	\$55,500	\$36,000	(\$19,500)	-35%	
01-2-308200-6126	Works - Parts & Supplies	\$23,141	\$20,000	\$33,083	\$20,780	\$36,000	\$15,220	73%	Includes Napa, Rona Runners at \$6k per year each
01-2-308200-6127	Works - Hardware	\$5,906	\$7,000	\$994	\$7,000	\$2,000	(\$5,000)	-71%	wifi and tower covid
01-2-308200-6128	Works - Fuel & Oil	\$31,054	\$30,000	\$65,328	\$30,000	\$45,000	\$15,000	50%	
01-2-308200-6129	Works - Servicing	\$0	\$0	\$475	\$0	\$30,000	\$30,000	#DIV/0!	Updated to reflect vehicles and equipment servicing
01-2-308200-6176	Works - Road Maintenance	\$112,808	\$170,000	\$158,936	\$170,000	\$223,121	\$53,121	31%	Two large paving repairs Paving, line painting, streetlights, deferred paving projects
01-2-308200-6177	Works - Trail Maintenance	\$10,051	\$10,000	\$5,478	\$10,000	\$11,000	\$1,000	10%	Arn Canal ?
01-2-308200-6178	Misc - Infrastructure Expenses	\$5,946		\$3,918		\$0	\$0	#DIV/0!	
01-2-358000-6005	Parks - Advertising	\$66	\$0	\$367	\$0	\$0	\$0	#DIV/0!	
01-2-358000-6006	Parks - Insurance	\$14,454	\$13,805	\$10,176	\$14,344	\$10,176	(\$4,168)	-29%	
01-2-358000-6012	Parks - Hydro	\$3,994	\$4,190	\$5,204	\$4,354	\$5,500	\$1,146	26%	
01-2-358200-6125	Parks - Maintenance	\$45,802	\$45,000	\$46,821	\$49,867	\$51,000	\$1,133	2%	
01-2-358200-6126	Parks - Parts & Supplies	\$23,253	\$29,541	\$10,837	\$29,541	\$16,000	(\$13,541)	-46%	Includes Napa, Rona Runners at \$6k per year each
01-2-358200-6127	Parks - Hardware	\$0	\$500	\$0	\$500	\$5,000	\$4,500	900%	
01-2-358200-6128	Parks - Fuel & Oil	\$1,558	\$2,500	\$105	\$2,500	\$2,500	\$0	0%	
<b>Total Operating Expenses</b>		<b>\$1,213,601</b>	<b>\$1,304,089</b>	<b>\$1,387,392</b>	<b>\$1,413,691</b>	<b>\$1,565,256</b>	<b>\$151,565</b>	<b>11%</b>	
<b>Key Priorities:</b>									
01-2-308400-6170	Walnut Street Drainage	\$0	\$6,000	\$0	\$6,000		(\$6,000)	-100%	
	Asset Management	\$0	\$110,000		\$50,000		(\$50,000)	-100%	
	Welcome Sign Touchups	\$0	\$5,000		\$5,000	\$8,000	\$3,000	60%	
	Speed Reader							#DIV/0!	
								#DIV/0!	
<b>Total Key Priorities</b>		<b>\$0</b>	<b>\$121,000</b>	<b>\$0</b>	<b>\$61,000</b>	<b>\$8,000</b>	<b>(\$53,000)</b>	<b>-87%</b>	

Village of Pemberton									
2023 Budget									
As at April 11, 2023									
<b>Public Works &amp; Parks</b>									
<b>Capital Priorities:</b>									
<b>Mach &amp; Equip.</b>									
	Loader	\$184,100	\$275,000		\$0		\$0	#DIV/0!	
01-2-308400-6551	Mini Excavator	\$97,092	\$0		\$0		\$0	#DIV/0!	
	EV Charger	\$0	\$49,000		\$399,000	\$199,000	(\$200,000)	-50%	Gas Tax plus Federal Grant Funding
	Electric Sign	\$0	\$6,000		\$8,000		(\$8,000)	-100%	
	Western Star Truck Replacement	\$0	\$0		\$300,000		(\$300,000)	-100%	
	Snow Blower attachment for Loader						\$0	#DIV/0!	
	Bucket Truck Replacement (used)					\$40,000	\$40,000	#DIV/0!	
	Pickup Truck						\$0	#DIV/0!	
	Electrified hand tool equipment					\$10,000	\$10,000	#DIV/0!	
	Loader Wing								
	F550 w/ Plow & Sander					\$30,000			
	F550 Flat Deck- Replacing Mitsubishi Flat Deck 2007					\$110,000	\$110,000	#DIV/0!	
	F150 w/ 8' bed- Garbage Truck						\$0	#DIV/0!	
	Kubota Skid Steer w/ Snow Blower					\$40,000	\$40,000	#DIV/0!	
<b>Eng. Struct. PW</b>									
01-2-308400-6552	Bike Skills Park	\$0	\$999,258	\$906,054	\$1,142,014		(\$1,142,014)	-100%	Defered to 2022
	McKenzie Road Repair	\$0	\$212,023	\$52,025	\$198,023	\$198,023	\$0	0%	
	Pemberton Farm Road East Upgrade	\$0	\$306,000	\$39,233	\$306,000	\$306,000	\$0	0%	
	Sidewalk	\$0	\$76,000		\$76,000	\$76,000	\$0	0%	
	Park and Ride	\$0	\$0	\$13,157	\$200,000	\$200,000	\$0	0%	Engineering
	Ag Park			\$4,940			\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Bldg &amp; Equipment</b>									
01-2-308400-6555	Works Building Improvement	\$42,970	\$10,000		\$0		\$0	#DIV/0!	
	Works Building Roof Repair	\$0	\$14,000	\$14,775	\$12,000		(\$12,000)	-100%	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Mach &amp; Equip. - Parks</b>									
01-2-01-2-358400-6552	Dog Park Fencing	\$32,664	\$36,000		\$0		\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Eng. Struct. Parks</b>									
01-2-358400-6552	Friendship Trail (Pemberton Farm Road East)	\$0	\$217,000	\$873	\$414,000	\$414,000	\$0	0%	Gas Tax, COVID Restart and SLRD Funding
	Soccer Field No. 1	\$12,250					\$0	#DIV/0!	
	Soccer Field and Amenity Building	\$1,484,918	\$4,200,011	\$105,388	\$3,025,611	\$3,025,611	\$0	0%	
	One Mile Lake Swingset	\$43,016	\$50,000		\$0		\$0	#DIV/0!	
	One Mile Lake Culvert	\$4,159	\$0		\$0		\$0	#DIV/0!	
	Floating Dock at One Mile	\$0	\$0		\$7,000		(\$7,000)	-100%	Parks DCCs
				\$1,826			\$0	#DIV/0!	
	Boardwalk Replacement					\$50,000			
	Parks Trailer					\$30,000			
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Total Capital Priorities</b>		<b>\$1,901,169</b>	<b>\$6,450,292</b>	<b>\$1,138,270</b>	<b>\$6,087,648</b>	<b>\$4,728,634</b>	<b>(\$1,469,014)</b>	<b>-22%</b>	
<b>Total Expenses</b>		<b>\$3,114,771</b>	<b>\$7,875,381</b>	<b>\$2,525,662</b>	<b>\$7,562,339</b>	<b>\$6,301,890</b>	<b>(\$1,370,449)</b>	<b>-17%</b>	
<b>Reserve Objectives:</b>									
<b>Total Reserve Objectives</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>		<b>(\$56,408)</b>	<b>\$427,092</b>	<b>(\$181,616)</b>	<b>(\$19,407)</b>	<b>(\$0)</b>	<b>(\$90,593)</b>		

<b>Village of Pemberton</b>									
<b>2023 Budget</b>									
<b>As at April 11, 2023</b>									
<b>Development Services</b>									
<b>Service Mandate:</b>									
1 Effective Building Permit and Development Application Processing									
2 Meet Policy requirements around growth and development									
3 Enable open access to land use information for all users									
<b>(Unaudited)</b>									
<b>2021 YTD</b>									
<b>2022 YTD</b>									
<b>2023</b>									
<b>Variance over</b>									
<b>Variance over</b>									
<b>Comments</b>									
<b>Revenues:</b>									
<b>2021 YTD</b>									
<b>Actual</b>									
<b>Budget</b>									
<b>Actual (Unaudited)</b>									
<b>Budget</b>									
<b>Budget</b>									
<b>Budget (\$)</b>									
<b>Budget (%)</b>									
<b>Comments</b>									
		<b>(\$217,769)</b>	<b>(\$217,769)</b>	<b>(\$44,754)</b>	<b>(\$44,754)</b>	<b>(\$199,374)</b>	<b>(\$154,620)</b>	<b>345%</b>	Staff moved to PW
	<b>Allocate to Development General Taxation</b>								
	<b>Surplus Carryforward</b>	<b>\$19,038</b>	<b>\$19,038</b>				<b>\$0</b>	<b>#DIV/0!</b>	
01-1-256900-1500	DS - Application Fees	<b>(\$204,326)</b>	<b>(\$110,000)</b>	<b>(\$116,678)</b>	<b>(\$150,000)</b>	<b>(\$130,000)</b>	<b>\$20,000</b>	<b>-13%</b>	
01-1-256900-1501	Licenses - Building Permits	<b>(\$499,272)</b>	<b>(\$280,000)</b>	<b>(\$287,501)</b>	<b>(\$415,000)</b>	<b>(\$300,000)</b>	<b>\$115,000</b>	<b>-28%</b>	
01-1-256900-1505	Permit - Water Sprinkling	<b>(\$660)</b>	<b>\$0</b>	<b>(\$60)</b>	<b>(\$1,000)</b>	<b>\$0</b>	<b>\$1,000</b>	<b>-100%</b>	
01-1-257300-1930	Covid Recovery Funds	<b>(\$7,219)</b>	<b>(\$5,420)</b>	<b>(\$122,317)</b>	<b>(\$18,099)</b>	<b>(\$17,863)</b>	<b>\$236</b>	<b>-1%</b>	Bang the Table, COVID recovery \$7.863K revenue shortfall, 10k GIS/ IT Covid Recovery
01-1-257200-1671	Grant- Provincial Project- DS	<b>(\$4,763)</b>		<b>(\$9,295)</b>		<b>(\$24,000)</b>	<b>(\$24,000)</b>	<b>#DIV/0!</b>	Rural Economic Diversification and Infrastructure Grant for Employment Lands Study Project (OCP component) \$12k; Rural Economic D
01-1-257200-1673	Grants - Other		<b>\$0</b>	<b>\$0</b>	<b>(\$6,868)</b>	<b>(\$16,000)</b>	<b>(\$9,132)</b>	<b>133%</b>	Canada Summer Jobs Grant assuming 50%-
01-1-257300-1920	DS - Recovery Revenue	<b>(\$130,605)</b>	<b>(\$125,000)</b>	<b>(\$217,487)</b>	<b>(\$125,000)</b>	<b>(\$125,000)</b>	<b>\$0</b>	<b>0%</b>	
01-1-257300-1925	DS - Other Revenue - Misc	<b>(\$830)</b>	<b>(\$29,002)</b>	<b>(\$10,993)</b>	<b>(\$55,000)</b>	<b>\$0</b>	<b>\$55,000</b>	<b>-100%</b>	Climate Action Plan, Pemberton Creek Bridge
01-1-257600-6500	Development - Transf from Reserve	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>	
<b>Total revenues</b>		<b>(\$1,046,406)</b>	<b>(\$748,152)</b>	<b>(\$809,086)</b>	<b>(\$815,721)</b>	<b>(\$812,237)</b>	<b>\$3,484</b>	<b>0%</b>	
<b>Operating Expenses:</b>									
01-2-258000-0000	DS - Admin	\$7,042	\$2,500	\$3,891	\$2,500	\$2,000	(\$500)	-20%	Builders Grant
01-2-258000-6000	DS - Salaries	\$325,504	\$389,603	\$333,739	\$364,076	\$284,196	(\$79,881)	-22%	
01-2-258000-6002	DS - Benefits	\$55,401	\$50,136	\$54,953	\$41,877	\$59,701	\$17,823	43%	
01-2-258000-6003	DS - Travel, Meals & Accommodation	\$63	\$3,000	\$1,732	\$3,117	\$6,000	\$2,883	92%	Public Engagement Food for OCP
01-2-258000-6005	DS - Advertising	\$5,157	\$3,000	\$1,902	\$3,117	\$2,081	(\$1,036)	-33%	6x ads plus public engagement
01-2-258000-6006	DS - Insurance			\$0	\$0	\$0	\$0	#DIV/0!	
01-2-258000-6011	DS - Telephone	\$2,417	\$2,100	\$1,555	\$2,182	\$1,600	(\$582)	-27%	
01-2-258000-6014	DS - IT/Software	\$14,670	\$14,600	\$23,043	\$15,169	\$15,000	(\$169)	-1%	Cloud Permit software and Adobe
01-2-258000-6019	DS - Memberships and Professional Fess	\$4,502	\$3,564	\$1,252	\$3,703	\$1,290	(\$2,414)	-65%	
01-2-258000-6020	DS - Training	\$2,278	\$6,000	\$6,734	\$6,234	\$8,000	\$1,766	28%	
01-2-258100-6101	DS - Legal	\$19,109	\$15,000	\$26,588	\$15,585	\$15,000	(\$585)	-4%	
01-2-258100-6102	DS - Engineering Consulting			\$0			\$0	#DIV/0!	
01-2-258100-6103	DS - Contractors & Consult.	\$41,568	\$101,650	\$202,858	\$201,082	\$280,250	\$79,168	39%	See DS Consultants Worksheet
01-2-258200-6125	DS - Maintenance			\$0	\$0	\$0	\$0	#DIV/0!	
01-2-258200-6126	DS - Parts & Supplies	\$766	\$1,500	\$1,558	\$1,559	\$1,600	\$42	3%	
01-2-258200-6127	DS - Hardware	\$2,723	\$0	\$1,857	\$0	\$0	\$0	#DIV/0!	COVID Recovery
01-2-258200-6128	DS - Fuel & Oil	\$714	\$500	\$511	\$520	\$520	\$1	0%	
01-2-258400-6173	Projects - Recoverable DS Expenses	\$134,943	\$125,000	\$217,487	\$125,000	\$125,000	\$0	0%	
<b>Total Operating Expenses</b>		<b>\$616,856</b>	<b>\$718,153</b>	<b>\$879,661</b>	<b>\$785,722</b>	<b>\$802,237</b>	<b>\$16,516</b>	<b>2%</b>	
<b>Key Priorities:</b>									
01-2-258400-6170	<b>Project Dev.- Non Capital Exp</b>								
	Climate Action Plan	\$0	\$30,000	\$9,295	\$30,000	\$10,000	(\$20,000)	-67%	Gas Tax Funds
<b>Total Key Priorities</b>		<b>\$0</b>	<b>\$30,000</b>	<b>\$9,295</b>	<b>\$30,000</b>	<b>\$10,000</b>	<b>(\$20,000)</b>	<b>0%</b>	
<b>Capital Priorities:</b>									
<b>Total Capital Priorities</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	
<b>Total Expenses</b>		<b>616,856</b>	<b>748,153</b>	<b>888,956</b>	<b>815,722</b>	<b>812,237</b>	<b>(3,484)</b>	<b>9%</b>	
<b>Reserve Objectives:</b>									
<b>Total Reserve Objectives</b>	Transfer to Surplus	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>		<b>(\$429,550)</b>	<b>\$0</b>	<b>\$79,869</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		



Village of Pemberton										
2023 Budget										
As at April 11, 2023										
Water Services										
Service Mandate:										
	1	Safe and Healthy Community: Safe Drinking Water and reliable capacity for Fire Protection Services								
	2	Security and protection of existing source								
	3	Sustainable supply: Investing into a new source								
			(Unaudited)							
			2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
			Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
Revenues:										
		<b>Surplus Carryforward</b>	<b>(\$284,493)</b>	<b>(\$284,493)</b>	<b>(\$88,779)</b>	<b>(\$88,779)</b>	<b>(\$34,683)</b>	\$54,096	-61%	
03-1-406100-1325		Water - Village User Rates	(\$910,533)	(\$852,329)	(\$957,093)	(\$872,792)	(\$957,093)	(\$84,301)	10%	
03-1-406100-1326		Water - Frontage Taxes Reclassed	(\$99,985)	(\$99,985)	(\$99,000)	(\$99,985)	(\$99,985)	\$90	0%	Post Journal and in Sewer
03-1-406100-1327		Water - Connection Fees	(\$40,590)	(\$20,000)	(\$15,000)	(\$20,000)	(\$20,000)	\$0	0%	
03-1-406100-1329		Water - Penalties	\$0	(\$15,000)	\$0	(\$15,000)	(\$15,000)	\$0	0%	
03-1-406100-1333		Water - 0B User Rates	(\$23,944)	(\$26,297)	(\$32,326)	(\$26,297)	(\$32,326)	(\$6,029)	23%	Note: Review Liwat Agreement
03-1-406100-1334		Water - IP User Rates	(\$51,643)	(\$75,936)	(\$85,815)	(\$75,936)	(\$85,815)	(\$9,878)	13%	
03-1-406100-1335		Water - PNID User Rates	(\$81,872)	(\$129,144)	(\$128,408)	(\$129,144)	(\$128,408)	\$736	-1%	
03-1-406600-1450		Water - Investment Income	\$0	(\$500)	\$0	(\$500)	(\$500)	\$500	-100%	
01-1-307201-1671		Project Works Capital - Provincial Grant	\$0	\$0	\$0	(\$190,000)	(\$1,050,000)	(\$860,000)	453%	Water Inv & Fernwood
03-1-407201-1675		Capital Projects - Contributions	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-1-407300-1925		Water - Other Revenue	(\$337)	\$0	(\$143)	\$0	\$0	\$0	#DIV/0!	
03-1-407600-6500		Water - Transfer from Reserve	(\$344,432)	(\$285,265)	\$0	(\$218,000)	(\$278,000)	(\$60,000)	28%	Scada & Fernwood
<b>Total revenues</b>			<b>(\$1,837,829)</b>	<b>(\$1,788,950)</b>	<b>(\$1,406,563)</b>	<b>(\$1,736,434)</b>	<b>(\$2,701,220)</b>	<b>(\$964,786)</b>	<b>56%</b>	
Operating Expenses:										
03-2-408000-0000		Water - Administration	\$5,952	\$3,000	\$3,733	\$3,000	\$1,600	(\$1,400)	-47%	
03-2-408000-6000		Water - Salaries	\$499,485	\$536,798	\$565,188	576,138	\$614,316	\$38,177	7%	
03-2-408000-6002		Water - Benefits	\$10,975	\$10,512	\$12,945	10,109	\$13,592	\$3,483	34%	
03-2-408000-6003		Water - Travel & Training	\$0	\$800	\$0	\$800	\$750	(\$50)	-6%	
03-2-408000-6004		Water - Interest & Bank Charges	\$418	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408000-6005		Water - Advertising	\$1,437	\$1,200	\$367	\$1,200	\$1,221	\$21	2%	4x water restrictions ads and Water Communications Plan
03-2-408000-6006		Water - Insurance	\$23,836	\$21,579	\$23,425	\$23,836	\$24,614	\$778	3%	
03-2-408000-6011		Water - Telephone	\$3,772	\$3,977	\$3,696	\$3,800	\$3,750	(\$50)	-1%	
03-2-408000-6012		Water - Hydro	\$66,064	\$64,614	\$63,422	\$65,000	\$64,000	(\$1,000)	-2%	
03-2-408000-6014		Water - IT/Software	\$2,463	\$2,520	\$4,693	\$3,500	\$10,000	\$6,500	186%	includes Scada Licence+computer
03-2-408000-6018		Water - Purchases	\$60,165	\$29,271	\$51,104	\$55,000	\$56,000	\$1,000	2%	
03-2-408000-6020		Water - Training	\$874	\$3,000	\$1,500	\$1,000	\$2,000	\$1,000	100%	
03-2-408000-6022		Water - Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408000-6025		Water - Licenses & Permits	\$0	\$3,000	\$0	\$3,000	\$0	(\$3,000)	-100%	
03-2-408100-6101		Water - Legal	\$0	\$2,000	\$0	\$1,500	\$500	(\$1,000)	-67%	
03-2-408100-6102		Water - Engineering	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408100-6103		Water - Contractors & Consultants	\$7,077	\$20,000	\$13,475	\$22,000	\$15,000	(\$7,000)	-32%	Water Rates Study 20K
03-2-408200-6125		Water - Maintenance	\$106,203	\$71,125	\$123,049	\$97,500	\$145,000	\$47,500	49%	Includes Soda Ash/Chlorine
03-2-408200-6126		Water - Parts & Supplies	\$5,245	\$4,000	\$4,649	\$6,200	\$6,500	\$300	5%	
03-2-408200-6127		Water - Hardware	\$81	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408200-6128		Water - Fuel	\$11,052	\$16,387	\$4,245	\$21,551	\$6,000	(\$15,551)	-72%	
03-2-408250-6023		Amortization Expense - Water	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408900-6525		Water - Interest Expense	\$47,961	\$51,536	\$42,274	\$51,536	\$51,536	\$0	0%	
03-2-408900-6527		Water - Principal Payment	\$57,763	\$57,763	\$57,763	\$57,763	\$57,763	\$0	0%	
03-2-409100-6024		Water - Contingency	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
<b>Total Operating Expenses</b>			<b>\$910,823</b>	<b>\$903,083</b>	<b>\$975,529</b>	<b>\$1,004,434</b>	<b>\$1,074,142</b>	<b>\$69,708</b>	<b>7%</b>	
Key Priorities:										
	<b>03-2-408400-6170</b>	<b>Project - Non Capital Exp - Water</b>								
		Water Treatment Preliminary Investigation & Design	\$39,974	\$90,000	\$8,533	\$40,000		(\$40,000)	-100%	
		Water Treatment Final Design	\$0	\$0		\$50,000		(\$50,000)	-100%	
<b>Total Key Priorities</b>			<b>\$39,974</b>	<b>\$90,000</b>	<b>\$8,533</b>	<b>\$90,000</b>	<b>\$0</b>	<b>(\$90,000)</b>	<b>-100%</b>	
Capital Priorities:										
	<b>03-2-408400-6553</b>	<b>Project - Cap. Village Core Exp - Water</b>								
		Winch	\$4,956	\$0		\$0		\$0	#DIV/0!	
		Genset	\$189,729	\$276,867	\$63,817	\$0		\$0	#DIV/0!	
		Scada Improvements	\$0	\$70,000		\$70,000	\$50,000	(\$20,000)	-29%	
		Water Truck	\$81,855	\$60,000		\$0		\$0	#DIV/0!	
		Chlorine Analyzer Eagle Drive	\$0	\$10,000		\$0		\$0	#DIV/0!	
		Flow Meter Replacement	\$0	\$15,000		\$0		\$0	#DIV/0!	
		Well #3 Pump head and Motor Replacement	\$32,874	\$40,000		\$0		\$0	#DIV/0!	
		Fernwood Watermain & PRV Replacement	\$0	\$0		\$200,000	\$280,000	\$80,000	40%	
		Leak Detection Device	\$0	\$0		\$18,000		(\$18,000)	-100%	
		Hatch Alarm	\$0	\$0		\$10,000	\$18,000	\$8,000	80%	
		Chlorine Pump Replacement	\$0	\$0		\$10,000		(\$10,000)	-100%	
		Reservoir mixer motor	\$0	\$0		\$10,000		(\$10,000)	-100%	
		Commercial Meters					\$30,000	\$30,000	#DIV/0!	
		Test Well Exploration					\$80,000	\$80,000	#DIV/0!	
		Water Treatment Facility					\$600,000	\$600,000	#DIV/0!	
		Water Feasibility/Water Source					\$0	\$0	#DIV/0!	

		Industrial Park Looping						\$0	\$0	#DIV/0!
		McRae Rd Water Main Upsizing						\$270,000	\$270,000	#DIV/0!
<b>Total Capital Priorities</b>			<b>\$309,414</b>	<b>\$471,867</b>	<b>\$63,817</b>	<b>\$318,000</b>	<b>\$1,328,000</b>	<b>\$1,010,000</b>	<b>318%</b>	
<b>Total Expenses</b>			<b>\$1,260,211</b>	<b>\$1,464,950</b>	<b>\$1,047,880</b>	<b>\$1,412,434</b>	<b>\$2,402,142</b>	<b>\$989,708</b>	<b>-4%</b>	
<b>Reserve Objectives:</b>										
	<b>03-2-408800-6505</b>	Transfer to Reserves	\$324,000	\$324,000	\$324,000	\$324,000	\$324,000	\$0	0%	
	<b>03-2-408800-6509</b>	Transfer to Surplus	\$253,618		\$34,683					
<b>Total Reserve Objectives</b>			<b>\$577,618</b>	<b>\$324,000</b>	<b>\$358,683</b>	<b>\$324,000</b>	<b>\$324,000</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>			<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$24,922</b>	<b>\$24,922</b>		

Village of Pemberton									
2023 Budget									
As at April 11, 2023									
Sewer Services									
Service Mandate:									
1 Safe and Healthy Community: Safe Wastewater Disposal									
2 Safe and Healthy Community: Safe Treatment and Environmental Disposal									
3 Reliable and trustworthy system									
Falls under Public Works and Parks Services									
		(Unaudited)							
		2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
		Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
<b>Revenues:</b>									
<i>Surplus Carryforward</i>		<b>(\$650)</b>	<b>(\$650)</b>	<b>(\$98,732)</b>	<b>(\$98,732)</b>	<b>(\$123,400)</b>	<b>(\$24,668)</b>	25%	
05-1-456100-1325	Sewer - Village User Rates	(\$924,162)	(\$889,999)	(\$1,027,956)	(\$963,034)	(\$1,027,956)	(\$64,922)	7%	(\$80,824)
05-1-456100-1326	Sewer - Frontage Taxes Reclassed	(\$212,064)	(\$216,521)	(\$216,000)	(\$212,065)	(\$212,065)	\$0	0%	
05-1-456100-1327	Sewer - Connection Fees	(\$37,400)	(\$16,000)	(\$17,900)	(\$16,000)	(\$17,900)	(\$1,900)	12%	
05-1-456100-1329	Sewer - Penalties	\$0	(\$10,000)	\$0	(\$10,000)	(\$1,000)	\$9,000	-90%	
05-1-456100-1333	Sewer - OB User Rates	(\$3,470)	(\$5,444)	(\$4,228)	(\$3,569)	(\$4,228)	(\$659)	18%	
05-1-456100-1334	Sewer - IP User Rate	(\$35,513)	(\$53,069)	(\$51,784)	(\$36,542)	(\$51,784)	(\$15,243)	42%	
05-1-456600-1450	Sewer - Investment Income	\$0	\$0	\$0	\$0		\$0	#DIV/0!	
05-1-457300-1925	Sewer - Other Revenue	\$0	\$0	\$0	\$0		\$0	#DIV/0!	
05-1-457300-1981	Sewer - LSA Annual Commuted Revenue	(\$2,229)	(\$2,229)	(\$2,229)	(\$2,229)	(\$2,229)	(\$0)	0%	
05-1-457500-1990	Funding For Capital Expenditures	\$0	(\$100,000)	\$0	\$0		\$0	#DIV/0!	
05-1-457600-6500	Sewer - Transfer from Reserves	(\$32,774)	(\$21,439)	\$0	(\$260,000)	(\$772,000)	(\$512,000)	197%	
<b>Total revenues</b>		<b>(\$1,248,262)</b>	<b>(\$1,315,350)</b>	<b>(\$1,418,830)</b>	<b>(\$1,602,171)</b>	<b>(\$2,212,563)</b>	<b>(\$610,392)</b>	<b>22%</b>	
<b>Operating Expenses:</b>									
05-2-458000-0000	Sewer - Administration	\$3,086	\$5,000	\$3,609	\$3,500	\$3,600	\$100	3%	
05-2-458000-6000	Sewer - Salaries	\$497,100	\$575,115	\$556,752	547,957	\$583,203	\$35,246	6%	
05-2-458000-6002	Sewer - Benefits	\$13,356	\$24,658	\$13,651	10,492	\$14,334	\$3,842	37%	
05-2-458000-6003	Sewer - Travel & Conference	\$481	\$800	\$814	\$831	\$750	(\$81)	-10%	
05-2-458000-6005	Sewer - Advertising	\$0	\$600	\$0	\$623	\$430	(\$193)	-31%	
05-2-458000-6006	Sewer - Insurance	\$35,865	\$38,139	\$34,065	\$39,627	\$36,306	(\$3,320)	-8%	
05-2-458000-6011	Sewer - Telephone	\$2,901	\$3,000	\$2,613	\$3,117	\$2,750	(\$367)	-12%	
05-2-458000-6012	Sewer - Hydro	\$49,563	\$49,370	\$48,340	\$51,295	\$49,500	(\$1,795)	-3%	
05-2-458000-6014	Sewer - IT/Software	\$2,841	\$3,000	\$9,215	\$4,100	\$8,000	\$3,900	95%	
05-2-458000-6020	Sewer - Training	\$1,063	\$1,500	\$0	\$1,559	\$2,000	\$442	28%	
05-2-458100-6101	Sewer - Legal	\$2,343	\$1,500	\$0	\$1,559	\$1,250	(\$309)	-20%	
05-2-458100-6102	Sewer - Engineering	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
05-2-458100-6103	Sewer - Contractors & Consultants	\$44,198	\$85,750	\$45,980	\$94,094	\$97,980	\$3,886	4%	
05-2-458200-6125	Sewer - Maintenance	\$149,954	\$135,626	\$140,069	\$161,851	\$156,878	(\$4,973)	-3%	
05-2-458200-6126	Sewer - Parts & Supplies	\$0	\$6,000	\$1,167	\$6,234	\$3,500	(\$2,734)	-44%	
05-2-458200-6127	Sewer - Hardware	\$0	\$0	\$495	\$0	\$500	\$500	#DIV/0!	
05-2-458200-6128	Sewer - Fuel	\$16	\$1,000	\$318	\$1,039	\$1,000	(\$39)	-4%	
05-2-458250-6023	Amortization Expense - Sewer	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
05-2-458900-6525	Sewer - Interest Expense	\$55,322	\$74,542	\$50,887	\$74,542	\$74,542	\$0	0%	
05-2-458900-6527	Sewer - Principal Payment	\$136,703	\$139,751	\$136,703	\$139,751	\$139,751	\$0	0%	
<b>Total Operating Expenses</b>		<b>\$994,792</b>	<b>\$1,145,351</b>	<b>\$1,044,676</b>	<b>\$1,142,169</b>	<b>\$1,176,274</b>	<b>\$34,104</b>	<b>3%</b>	
<b>Key Priorities:</b>									
05-2-458400-6170	Project - General Expense - Sewer PLC Upgrade			-		20,000			
<b>Total Key Priorities</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0%</b>	
<b>Capital Priorities:</b>									
05-2-458400-6553	Project - Cap. Village Core Exp - Sewer								
	Winch	\$4,956	\$0	\$50,754	\$0		\$0	#DIV/0!	
	Surge Suppressor & Compressor	\$10,791	\$0		\$0		\$0	#DIV/0!	
	Village Wide Scada Upgrades	\$5,864	\$50,000		\$50,000	\$50,000	\$0	0%	

	Outfall Inline Flushing System	\$11,188	\$10,000		\$10,000	\$10,000	\$0	0%	
	2 Variable Frequency Drives	\$0	\$10,000		\$10,000	\$36,000	\$26,000	260%	
	Control Panel Repair/Replacement	\$4,931	\$0		\$0		\$0	#DIV/0!	
	Inflow/Infiltration Study	\$0	\$0		\$50,000		(\$50,000)	-100%	
	Walnut Lift Station Design	\$0	\$0		\$40,000		(\$40,000)	-100%	
	Walnut Lift Station Upgrade					\$556,000	\$556,000	#DIV/0!	
							\$0	#DIV/0!	
		\$0	\$0		\$0		\$0	#DIV/0!	
<b>05-2-458400-6554</b>	<b>Project - Cap. Ind Park Exp - Sewer</b>	\$0	\$0	\$0	\$0		\$0	#DIV/0!	
	Industrial Park Generator	\$0	\$100,000		\$100,000	\$100,000	\$0	0%	
	UV System Upgrade					\$20,000	\$20,000	#DIV/0!	
							\$0	#DIV/0!	
<b>Total Capital Priorities</b>		<b>\$37,730</b>	<b>\$170,000</b>	<b>\$50,754</b>	<b>\$260,000</b>	<b>\$772,000</b>	<b>\$512,000</b>	<b>197%</b>	
<b>Total Expenses</b>		<b>\$1,032,522</b>	<b>\$1,315,351</b>	<b>\$1,095,430</b>	<b>\$1,402,169</b>	<b>\$1,968,274</b>	<b>\$546,104</b>	<b>40%</b>	
<b>Reserve Objectives:</b>									
<b>05-2-458800-6505</b>	Transfer to Reserves	\$117,007	\$0	\$200,000	\$200,000	\$240,000	\$40,000	20%	Reserves used alloc to projects
<b>05-2-458800-6509</b>	Transfer to Surplus	\$98,732	\$0	\$123,400			\$0	#DIV/0!	
<b>Total Reserve Objectives</b>		<b>\$215,739</b>	<b>\$0</b>	<b>\$323,400</b>	<b>\$200,000</b>	<b>\$240,000</b>	<b>\$40,000</b>	<b>#DIV/0!</b>	
<b>(Surplus)/Deficit</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$4,288)</b>	<b>(\$24,288)</b>		

Village of Pemberton										
2023 Budget										
As at April 11, 2023										
Transit										
Service Mandate:										
1 Deliver Safe and Reliable Transit Service										
2 Pursue Supplemental Funding to Increase Service, Accessibility and Support the Environment										
3 Work with Partners to More Effectively Serve our Communities										
			(Unaudited)							
			2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
			Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
<b>Revenues:</b>										
<b>Allocate to Transit General Taxation</b>			<b>(\$69,908)</b>	<b>(\$69,908)</b>	<b>(\$111,352)</b>	<b>(\$92,793)</b>	<b>(\$131,420)</b>	<b>(\$38,627)</b>	<b>42%</b>	
<b>Surplus Carryforward</b>			<b>\$0</b>			<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>514%</b>	
01-1-507300-1925	Transit - Other Revenue		\$0	\$0	(\$20,000)	\$0	\$0	\$0	#DIV/0!	
01-1-507600-6500	Transit - Transfer from Reserve		(\$73,211)	(\$212,891)	\$0	(\$63,134)	(\$40,002)	\$23,132	-37%	
01-1-507700-1700	Adult Monthly Passes		(\$34,365)	(\$8,498)	(\$24,145)	(\$6,238)	(\$44,205)	(\$37,967)	609%	
01-1-507700-1701	Senior/Student Monthly Passes		(\$8,500)	(\$2,393)	(\$7,190)	(\$1,543)	(\$14,277)	(\$12,734)	825%	
01-1-507700-1702	Adult Commuter Tickets		(\$16,992)	(\$9,416)	(\$8,208)	(\$3,085)	(\$14,657)	(\$11,572)	375%	
01-1-507700-1703	Senior/Student Tickets		(\$3,030)	(\$560)	(\$2,430)	(\$550)	(\$4,339)	(\$3,789)	689%	
01-1-507700-1704	Local Adult Tickets		(\$9,720)	(\$2,007)	(\$5,240)	(\$1,765)	(\$9,357)	(\$7,592)	430%	
01-1-507700-1705	Local Senior/Student Tickets		(\$1,440)	(\$162)	(\$936)	(\$261)	(\$1,671)	(\$1,410)	540%	
01-1-507700-1706	Local Transit Farebox		(\$39,130)	(\$9,200)	(\$19,918)	(\$47,273)	(\$35,569)	\$11,704	-25%	
01-1-507700-1710	Greyhound Ticket Sales			\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-1-507700-1720	Whistler Transit Farebox Contribution		(\$36,634)	(\$12,479)	(\$24,542)	(\$40,000)	(\$40,000)	\$0	0%	
01-1-507700-1721	BC Bus Pass Programme		(\$10,679)	(\$13,204)	(\$8,039)	(\$13,305)	(\$13,305)	\$0	0%	
01-1-507700-1723	BCT Municipal Admin Charge Allowance		(\$10,056)	(\$8,706)		(\$8,881)	(\$9,058)	(\$177)	2%	
	Other Revenue				(\$12,130)	(\$47,273)		\$47,273	-100%	
01-1-507700-1724	Partner Contributions		(\$139,816)	(\$139,816)	(\$167,028)	(\$185,587)	(\$177,805)	\$7,782	-4%	
01-1-507700-1725	BCT Contributions		(\$390,544)	(\$292,676)	(\$298,616)	(\$449,966)	(\$474,378)	(\$24,412)	5%	
<b>Total revenues</b>			<b>(\$844,025)</b>	<b>(\$781,916)</b>	<b>(\$709,774)</b>	<b>(\$961,654)</b>	<b>(\$1,010,044)</b>	<b>(\$48,390)</b>	<b>5%</b>	
<b>Operating Expenses:</b>										
01-2-508000-7000	Transit - Admin Fee		\$0	\$8,706	(\$16,367)	\$0	\$0	\$0	#DIV/0!	
01-2-508000-7001	Transit - Operating Contract		\$843,624	\$772,459	\$665,595	\$924,146	\$974,283	\$50,137	5%	
01-2-508000-7002	Transit - Greyhound Ticket Purchases		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	Transit - Lease Fees		\$0	\$0	\$206	\$37,508	\$35,760	(\$1,748)	-5%	
01-2-508000-7005	Transit - Misc Expense		\$401	\$750	\$0	\$0	\$0	\$0	#DIV/0!	
	Transfer to Partner Surplus Carryforward		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-2-508800-6509	Transfer to Partner Reserve (Restricted)		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
<b>Total Operating Expenses</b>			<b>\$844,025</b>	<b>\$781,915</b>	<b>\$649,434</b>	<b>\$961,654</b>	<b>\$1,010,043</b>	<b>\$48,389</b>	<b>5%</b>	
<b>Key Priorities:</b>										
<b>Total Key Priorities</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>Capital Priorities:</b>										
<b>Total Capital Priorities</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>Total Expenses</b>			<b>\$844,025</b>	<b>\$781,915</b>	<b>\$649,434</b>	<b>\$961,654</b>	<b>\$1,010,043</b>	<b>\$48,389</b>	<b>5%</b>	
<b>Reserve Objectives:</b>										
<b>Total Reserve Objectives</b>			<b>\$0</b>	<b>\$0</b>	<b>\$60,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>			<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$1)</b>	<b>(\$2)</b>		

<b>Village of Pemberton</b>										
<b>2023 Budget</b>										
<b>As at April 11, 2023</b>										
<b>Airport Services</b>										
<b>Service Mandate:</b>										
1. Maintaining a Safe and Secure Airport										
2. Periodic snow clearing and routine maintenance										
3. Legal reduction strategy and timely lease renewals										
4. Alternate revenue stream review										
			(Unaudited)							
			2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
			Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
<b>Revenues:</b>										
		<i>Allocate to Airport General Taxation</i>	<i>(\$23,108)</i>	<i>(\$23,108)</i>	<i>(\$29,701)</i>	<i>(\$29,701)</i>	<i>(\$41,953)</i>	<i>(\$12,252)</i>	<i>41%</i>	
		<i>Surplus Carryforward</i>	<i>(\$863)</i>	<i>(\$563)</i>				<i>\$0</i>	<i>#DIV/0!</i>	
	07-1-557100-1602	Air - Lease & Maintenance Fees	(\$40,008)	(\$39,827)	(\$36,845)	(\$40,000)	(\$40,000)	\$0	0%	
	07-1-557200-1671	Grant - Provincial Project - General	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	01-1-57300-1920	Airport - Recovery Revenue	(\$6,216)	\$0	(\$2,894)	\$0	(\$4,000)	(\$4,000)	#DIV/0!	
	07-1-557300-1925	Airport - Other Revenue	(\$556)	(\$5,000)	(\$1,677)	(\$5,000)	(\$2,000)	\$3,000	-60%	Winter Training, Periodic Filming
	07-1-557300-1931	Airport - Tie Down Fees	(\$1,010)	(\$1,000)	(\$760)	(\$1,000)	(\$1,000)	\$0	0%	
	07-1-557300-1932	Airport - Landing Fees	(\$820)	(\$600)	\$600	(\$820)	(\$820)	\$0	0%	
<b>Total revenues</b>			<b>(\$72,580)</b>	<b>(\$70,098)</b>	<b>(\$71,277)</b>	<b>(\$76,521)</b>	<b>(\$89,773)</b>	<b>(\$13,252)</b>	<b>17%</b>	
<b>Operating Expenses:</b>										
	07-2-558000-0000	Airport - Admin	\$75	\$500	\$77	\$75	\$50	(\$25)	-33%	
	07-2-558000-6000	Airport - Salaries	\$55,079	\$57,692	\$61,640	61,248	\$65,645	\$4,397	7%	
	07-2-558000-6005	Airport - Advertising	\$569	\$600	\$281	\$600	\$858	\$258	43%	
	07-2-558000-6006	Airport - Insurance	\$4,756	\$5,355	\$4,866	\$5,355	\$4,919	(\$436)	-8%	
	07-2-558000-6010	Airport - Sundry	\$0	\$200	\$64	\$200	200	\$0	0%	
	07-2-558000-6012	Airport - Hydro	\$1,482	\$1,750	\$1,725	\$1,600	\$1,600	\$0	0%	PAWS Society
	07-2-558000-6014	Airport- IT	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	07-2-558100-6101	Airport - Legal	\$22,008	\$3,000	\$27,122	\$6,000	\$10,000	\$4,000	67%	
	07-2-558100-6102	Airport - Engineering	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	07-2-558100-6103	Airport - Contractors & Consultants	\$0	\$0	(\$1,500)	\$0	\$0	\$0	#DIV/0!	
	07-2-558200-6125	Airport - Maintenance	\$503	\$500	\$0	\$943	\$2,000	\$1,057	112%	East Taxiway Gate Replacement, Grass Cutting
	07-2-558200-6126	Airport - Parts & Supplies	\$0	\$500	\$0	\$500	\$500	\$0	0%	
	07-2-558200-6176	Air - Roads	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	Snow Clearing
	07-2-558250-6023	Amortization Expense - Airport	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	07-2-558400-6173	Projects - Recoverable Airport Expenses	\$6,216	\$0	\$8,710	\$0	\$4,000	\$4,000	#DIV/0!	
<b>Total Operating Expenses</b>			<b>\$90,687</b>	<b>\$70,097</b>	<b>\$102,988</b>	<b>\$76,521</b>	<b>\$89,773</b>	<b>\$13,251</b>	<b>17%</b>	
<b>Key Priorities:</b>										
<b>Total Key Priorities</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>Capital Priorities:</b>										
<b>Total Capital Priorities</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>Total Expenses</b>			<b>\$90,687</b>	<b>\$70,097</b>	<b>\$102,988</b>	<b>\$76,521</b>	<b>\$89,773</b>	<b>\$13,251</b>	<b>9%</b>	
<b>Reserve Objectives:</b>										
<b>Total Reserve Objectives</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>			<b>\$18,107</b>	<b>\$0</b>	<b>\$31,711</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$2)</b>		

Village of Pemberton - PVUS

2023 Budget

As at April 11, 2023

Preliminary and Unaudited

Recreation

Service Mandate:

- 1 Reach pre-pandemic levels of service
- 2 Meet expectations of community on service provision
- 3 Provide a higher level of customer service

	2022 YTD	2022	2023	Budget to Budget \$	Budget to Budget %	
<b>Community Centre - 600001</b>						
<b>01-1-605000-6501</b>	<b>Surplus Carry Forward</b>	(158,035)	(158,035)	(130,392)	27,643	-17.5%
01-1-606500-1674	SLRD Contributions - MANAGEMENT	(647,067)	(647,067)	(752,603)	(105,536)	16.3% Updated Capital Den Dyuf per S Lafrance March 2
01-1-606500-1674	SLRD Contributions - Recreation CAPITAL	(89,453)	(134,548)	(132,500)	2,048	-1.5% 2022 Year End Process will produce billing/invoices for Capital
01-1-606500-1676	SLRD Contributions - COVID Grant	-	-	-	-	#DIV/0! SLRD COVID revenue 51.5%
01-1-606500-1677	SLRD Surplus reserve contribution	-	-	-	-	#DIV/0!
01-1-606600-1450	Interest Revenue	-	(2,000)	(2,000)	-	0.0%
01-1-607200-1675	Grants - Contributions Other	-	(250)	(250)	250	-100.0% Canada Day Grant
01-1-607201-1670	Grants - Federal Govt	-	(2,000)	(2,000)	-	0.0% Canada Day Grant
01-1-607201-1671	Grants - Provincial Govt	-	(1,000)	(1,000)	-	0.0% Family Day Grant
01-1-607201-1672	Grants - Other Govt	-	-	-	-	#DIV/0!
01-1-607201-1673	Grants - Other	(12,500)	(3,600)	(1,000)	2,600	-72.2% After School Care Grant
01-1-607300-1600	Rec - Rental Fees	(157,434)	(69,083)	(110,000)	(40,917)	59.2% High probability of losing gymnastics club revenue
01-1-607300-1925	Miscellaneous Revenue	(2,271)	(2,000)	(2,000)	-	0.0%
01-1-607500-1990	MFA Proceeds	-	-	-	-	#DIV/0!
01-1-607600-6500	Transfer from Reserve	-	-	-	-	#DIV/0!
01-1-607700-1726	Rec - Adult Program Revenue	(71,494)	(39,660)	(60,000)	(20,340)	51.3%
01-1-607700-1727	Rec - Children's Program Revenue	(57,735)	(97,678)	(57,500)	40,178	-41.1%
01-1-607700-1728	Rec - Childrens Camp Revenue	(62,507)	(13,239)	(61,500)	(48,261)	364.5%
01-1-607700-1729	Rec - Special Event Revenue	-	-	-	-	#DIV/0!
01-1-607700-1730	Rec - Fitness Centre Revenue	(144,266)	(93,733)	(120,000)	(26,267)	28.0%
	<b>Total Revenues</b>	<b>(1,402,763)</b>	<b>(1,263,894)</b>	<b>(1,432,495)</b>	<b>(168,601)</b>	<b>13.3%</b>
						#DIV/0!
01-2-608000-0000	General Administration	-	250	260	10	4.0% For Internal Meetings
01-2-608000-6000	Rec - Salaries	503,745	411,067	526,731	115,664	28.1% Including 2.5 months of increased Sunday Service, Restoration to pre-covid levels considered
01-2-608000-6000	Rec - Salaries (Administration)	-	14,546	14,924	378	2.6% Vacation pay in lieu not coded to CC
01-2-608000-6002	Rec - Benefits	122,482	116,654	131,265	14,611	12.5%
01-2-608000-6003	Travel, Meals and Accomodation	464	1,721	3,000	1,279	74.3% Travel for training, conferences, staff recognition
01-2-608000-6004	Interest & Bank Charges	13,545	10,133	13,000	2,867	28.3%
01-2-608000-6005	Advertising	1,270	2,000	2,000	-	0.0% this would be for programs and services
01-2-608000-6006	Insurance	5,212	2,750	5,500	2,750	100.0% ICBC plus 50% portion of sbc insurance (recoverable)
01-2-608000-6007	Photocopier	6,008	6,273	6,600	327	5.2% Photocopying and printing services contract
01-2-608000-6008	Postage	-	102	-	(102)	-100.0%
01-2-608000-6009	Rec - Office Supplies	2,662	7,144	6,900	(244)	-3.4%
01-2-608000-6010	Rec - Sundry	2,107	3,000	3,825	825	27.5% Staff Supplies and Misc Meeting expenses-more staff and increase in service levels
01-2-608000-6011	Telephone	9,486	13,000	13,000	-	0.0%
01-2-608000-6012	Hydro	44,355	55,000	52,500	(2,500)	-4.5%
01-2-608000-6014	IT/Software	48,911	37,441	43,000	5,559	14.8% Office 365/adobe/Perfect Mind-still need to actually build
01-2-608000-6019	Memberships & Professional Fees	1,078	1,000	1,075	75	7.5% BCRPA, National Geographic, and there is at least one other membership we hold for children's programs
01-2-608000-6020	Training	7,159	6,500	11,277	4,777	73.5%
01-2-608000-6022	Rec - Bad Debt	-	-	-	-	#DIV/0!
01-2-608000-6025	Licenses & Permits	705	150	705	555	370.0%
01-2-608000-6525	Rec - Debt Servicing Interest Expense	157	122	157	35	29.1% MFA Truck Loan
01-2-608000-6527	Rec - Debt Servicing Principal	6,813	6,969	6,969	(0)	0.0%
01-2-608100-6101	Legal	-	1,000	1,000	-	0.0%
01-2-608100-6103	Contractors & Consultants	61,587	85,500	86,678	1,178	1.4% Plumbing, HAAKon, Alpin Lock one offs and the \$21,278 for building asset management
01-2-608200-6125	Maintenance/ Security	97,392	115,895	107,000	(8,895)	-7.7% Maintenance, landscaping, cleaners, elevator, GFL, FLOW, fire, security
01-2-608200-6126	Rec - Parts & Supplies	23,072	7,500	25,532	18,032	240.4% Building supplies, ULINE, Global, lights, medical supplies, slopeside
01-2-608200-6127	Hardware	3,638	8,000	8,000	-	0.0% 3 desktop, 2 laptop
01-2-608200-6128	Fuel	841	500	1,000	500	100.0% Increased mileage
01-2-608200-6129	Servicing	-	1,500	1,650	150	10.0% Truck Maintenance
01-2-608400-6170	Projects - General	4,040	20,000	14,750	(5,250)	-26.3% Shade installation, Christmas Lights, Landscaping enses with daycare project
01-2-608400-6550	Project - Capital Land Expense - Rec	-	-	-	-	#DIV/0!
01-2-608400-6601	Operating Costs - Adult Programs	54,638	23,180	40,180	17,000	73.3%
01-2-608400-6602	Operating Costs - Childrens Programs	15,136	23,577	15,136	(8,441)	-35.8%
01-2-608400-6603	Operating Costs - Summer Camp	28,627	33,531	28,630	(4,901)	-14.6%
01-2-608400-6604	Operating Costs - Special Events	5,595	596	15,000	14,404	2415.4% Canada Day and Family Day expense
01-2-608400-6605	Operating Costs - Fitness Centre	37,195	37,744	37,750	6	0.0%
01-2-608800-6509	Transfer to Reserve	75,000	75,000	75,000	-	0.0% Reserve transferred
	Transfer to Surplus reserve	-	-	-	-	#DIV/0!
0-0-000000-0000	Gain/Loss on Tangible Capital Asset	-	-	-	-	#DIV/0!
01-2-608400-6551	Project - Cap. Mach & Equip. Exp - Rec	26,027	40,000	37,500	(2,500)	-6.3% Fitness Centre Equipment, photocopier
01-2-608400-6552	Project - Cap. Eng. Struct. - Rec	62,586	74,548	15,000	(59,548)	-79.9% Basketball Court-plexicourt surfacing plus complete backboard install
01-2-608400-6557	Project - Cap - Building Rec	840	20,000	80,000	60,000	300.0% To make more internal doors accessible and for heat trace to compliment Library Accessibility project at south entrance
	<b>Total Expenses</b>	<b>1,272,371</b>	<b>1,263,895</b>	<b>1,432,495</b>	<b>168,600</b>	<b>13.3%</b>
						#DIV/0!
	<b>(Surplus)/Deficit</b>	<b>(130,392)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>-122.7%</b>
						#DIV/0!
<b>Meadows Fields - 600002</b>						
	<b>Surplus Carry Forward</b>	(7,838)	(7,838)	(9,822)	(1,984)	25.3%
01-1-606500-1674	SLRD Contributions - Recreation	(26,134)	(26,134)	(23,528)	2,606	-10.0%
01-1-606600-1450	Interest Revenue	-	(100)	-	100	-100.0%
	<b>Total Revenues</b>	<b>(33,972)</b>	<b>(34,072)</b>	<b>(33,350)</b>	<b>722</b>	<b>-2.1%</b>
						#DIV/0!
01-2-608000-6000	Rec - Salaries	-	1,822	2,000	178	9.8%
01-2-608000-6002	Rec - Benefits	-	-	-	-	#DIV/0!
01-2-608000-6003	Travel, Meals and Accomodation	-	1,000	100	(900)	-90.0%
01-2-608000-6004	Interest & Bank Charges	-	-	-	-	#DIV/0!
01-2-608100-6101	Legal	-	1,000	1,000	-	0.0%
01-2-608100-6103	Contractors & Consultants	11,233	5,000	5,000	-	0.0% GFL for 2 blue boxes
01-2-608200-6125	Maintenance/ Security	7,917	20,000	20,000	-	0.0% Bandit Landscaping Water on SLRD budget
01-2-608200-6126	Rec - Parts & Supplies	-	250	250	-	0.0%
01-2-608800-6505	Transfer to Reserve	5,000	5,000	5,000	-	0.0%
01-2-608800-6509	Transfer to Surplus reserve	-	-	-	-	#DIV/0!
	<b>Total Expenses</b>	<b>24,150</b>	<b>34,072</b>	<b>33,350</b>	<b>(722)</b>	<b>-2.1%</b>
						#DIV/0!
	<b>(Surplus)/Deficit</b>	<b>(9,822)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1661.7%</b>
						#DIV/0!
<b>Youth/ Senior Centre - 600003</b>						
	<b>Surplus Carry Forward</b>	(61,323)	(61,323)	-	61,323	-100.0%
01-1-606500-1674	SLRD Contributions - MANAGEMENT	-	-	(81,808)	(81,808)	#DIV/0! includes capital
01-1-606500-1675	SLRD Contributions - CAPITAL	-	(31,000)	-	31,000	-100.0%
01-1-606500-1676	SLRD Contributions - COVID Grant	-	-	-	-	#DIV/0!
01-1-606600-1450	Interest Revenue	-	(200)	-	200	-100.0%
01-1-607200-1675	Grants - Contributions Other	-	(1,000)	-	1,000	-100.0%
01-1-607300-1600	Rec - Rental Fees	-	(150)	-	150	-100.0%
01-1-607300-1925	Miscellaneous Revenue	-	(100)	-	100	-100.0%
01-1-607500-1990	MFA Proceeds	-	-	-	-	#DIV/0!
01-1-607600-6500	Transfer from Reserve	-	-	-	-	#DIV/0!
01-1-607700-1726	Rec - Adult Program Revenue	-	(250)	-	250	-100.0%
01-1-607700-1727	Rec - Children's Program Revenue	(3,872)	(250)	(3,800)	(3,550)	1420.0%
01-1-607700-1728	Rec - Childrens Camp Revenue	-	-	-	-	#DIV/0!
01-1-607700-1729	Rec - Special Event Revenue	-	(150)	-	150	-100.0%
01-1-607700-1730	Rec - Fitness Centre Revenue	-	-	-	-	#DIV/0!
	<b>Total Revenues</b>	<b>(65,195)</b>	<b>(94,423)</b>	<b>(85,608)</b>	<b>8,815</b>	<b>-9.3%</b>
						#DIV/0!
01-2-608000-0000	General Administration	-	125	-	(125)	-100.0% Internal Meetings

01-2-608000-6000	Rec - Salaries	24,710	17,133	26,341	9,208	53.7%	needs to be 2641 hours for program staff and 676 hours to Maddy
01-2-608000-6002	Rec - Benefits	1,846	501	3,951	3,450	688.4%	
01-2-608000-6003	Travel, Meals and Accomodation		300	800	500	166.7%	Youth specific training is in the city
01-2-608000-6004	Interest & Bank Charges					#DIV/0!	
01-2-608000-6005	Advertising		250	250	-	0.0%	
01-2-608000-6009	Rec - Office Supplies		300	300	-	0.0%	
01-2-608000-6010	Rec - Sundry	54	75	300	225	300.0%	
01-2-608000-6011	Telephone	349	600	600	-	0.0%	
01-2-608000-6012	Hydro	3,240	4,000	4,000	-	0.0%	
01-2-608000-6014	IT/Software		2,160	2,160	-	0.0%	Office 365 x 2 staff, missing website hosting renewal
01-2-608000-6019	Memberships & Professional Fees	220	179	250	71	39.7%	Netflix, canva, gaming fee
01-2-608000-6020	Training		800	1,000	200	25.0%	First aid, safe talk, BCRPA youth conference in fall
01-2-608100-6103	Contractors & Consultants	3,248	5,500	7,656	2,156	39.2%	Coast Mountain Cleaning \$6656x15%
01-2-608200-6125	Maintenance/ Security	13,679	5,000	5,000	-	0.0%	Water/Sewer, small maintenance
01-2-608200-6126	Rec - Parts & Supplies		500	500	-	0.0%	
01-2-608400-6601	Operating Costs - Adult Programs	1,201	3,000	5,000	2,000	66.7%	Seniors programming has ramped up
01-2-608400-6602	Operating Costs - Childrens Programs	4,446	7,500	4,500	(3,000)	-40.0%	Youth weekly program supplies
01-2-608400-6603	Operating Costs - Summer Camp	2,835		3,000	3,000	#DIV/0!	Youth summer activities outside of normal operational supplies
01-2-608400-6604	Operating Costs - Special Events	2,026	5,500	10,000	4,500	81.8%	Movie nigts in Library, laser tag, bubble soccer-additional \$5000 to be used for joint program with Pemberton Arts Council
01-2-608400-6605	Operating Costs - Fitness Centre					#DIV/0!	
01-2-608800-6505	Transfer to Reserve	10,000	10,000	10,000	-	0.0%	
01-2-608800-6509	Transfer to Surplus reserve					#DIV/0!	
01-2-608400-6557	Project - Cap - Building Rec		31,000		(31,000)	-100.0%	Hardscape Landscaping, HVAC
	<b>Total Expenses</b>	<b>67,854</b>	<b>94,423</b>	<b>85,608</b>	<b>(8,815)</b>	<b>-9.3%</b>	
	<b>(Surplus)/Deficit</b>	<b>2,659</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>-41.2%</b>	
						#DIV/0!	
	<b>Gates Lake - 600004</b>		<b>2022 Budget</b>		<b>#VALUE!</b>	<b>#VALUE!</b>	
	<b>Surplus Carry Forward</b>	(6,977)	(6,977)	(4,102)	2,875	-41.2%	
01-1-606500-1674	SLRD Contributions - Recreation	(6,085)	(6,085)	(8,998)	(2,913)	47.9%	
	<b>Total Revenues</b>	<b>(13,062)</b>	<b>(13,062)</b>	<b>(13,100)</b>	<b>(38)</b>	<b>0.3%</b>	
						#DIV/0!	
01-2-608000-0000	General Administration		250	250	-	0.0%	
01-2-608000-6000	Rec - Salaries		1,137	1,500	363	32.0%	
01-2-608000-6003	Travel, Meals and Accomodation		100	250	150	150.0%	
01-2-608000-6005	Advertising		400		(400)	-100.0%	
01-2-608000-6006	Insurance		75		(75)	-100.0%	
01-2-608000-6012	Hydro	142	250	250	-	0.0%	
01-2-608100-6103	Contractors & Consultants	6,550	2,600	2,600	-	0.0%	Arborist to review and remove any troublesome trees.
01-2-608200-6125	Maintenance/ Security	1,925	8,000	8,000	-	0.0%	Lanscaping, Snowclearing and reg overhead
01-2-608200-6126	Rec - Parts & Supplies					#DIV/0!	
01-2-608200-6127	Hardware	60				#DIV/0!	
01-2-608200-6128	Fuel	284	250	250	-	0.0%	
01-2-608800-6505	Transfer to Reserve					#DIV/0!	
01-2-608800-6509	Transfer to Surplus reserve					#DIV/0!	
	<b>Total Expenses</b>	<b>8,960</b>	<b>13,062</b>	<b>13,100</b>	<b>38</b>	<b>0.3%</b>	
	<b>(Surplus)/Deficit</b>	<b>(4,102)</b>	<b>(0)</b>	<b>0</b>	<b>1</b>	<b>-240.7%</b>	
						#DIV/0!	
	<b>Den Dyuf Park - 600005</b>		<b>2022 Budget</b>		<b>#VALUE!</b>	<b>#VALUE!</b>	
	<b>Surplus Carry Forward</b>	(21,172)	(21,172)	(33,966)	(12,794)	60.4%	
01-1-606500-1674	SLRD Contributions - Recreation	(43,240)	(43,239)	(148,968)	(105,729)	244.5%	Capital already included, not invoiced
01-1-606600-1450	Interest Revenue		(60)		60	-100.0%	
01-1-607300-1925	Miscellaneous Revenue		(250)		250	-100.0%	
	<b>Total Revenues</b>	<b>(64,412)</b>	<b>(64,721)</b>	<b>(182,934)</b>	<b>(118,213)</b>	<b>182.7%</b>	
						#DIV/0!	
01-2-608000-0000	General Administration		50		(50)	-100.0%	Bike Skills has been added to Service along with extra soccer field
01-2-608000-6000	Rec - Salaries	6,129	8,780	41,420	32,641	371.8%	Maintnece of 2 fields including 0.5 FT Parks Worker
01-2-608000-6012	Hydro	579	3,000	1,200	(1,800)	-60.0%	New Fieldhouse transferred
01-2-608000-6525	Rec - Debt Servicing Interest Expense	260	219	260	41	18.8%	
01-2-608000-6527	Rec - Debt Servicing Principal	7,132	7,173	7,132	(41)	-0.6%	
01-2-608100-6101	Legal					#DIV/0!	
01-2-608100-6103	Contractors & Consultants	254	8,000	5,000	(3,000)	-37.5%	GFL-should cover 2 blue boxes
01-2-608200-6125	Maintenance/ Security	4,880	15,000	19,009	4,009	26.7%	Fertilizer, maintenance, grass seed, top dressing, aeration, irrigation expense
01-2-608200-6126	Rec - Parts & Supplies	6,213	3,000	7,213	4,213	140.4%	Includes netting replacement
01-2-608200-6127	Hardware		500	1,200	700	140.0%	
01-2-608200-6128	Fuel		500	500	-	0.0%	
01-2-608400-6552	Project - Cap. Eng. Struct. - Rec					#DIV/0!	
01-2-608800-6509	Transfer to Reserve	5,000	5,000	5,000	-	0.0%	
01-2-608800-6509	Transfer to Surplus reserve					#DIV/0!	
01-2-608400-6551	Project - Cap. Mach & Equip. Exp - Rec		13,500	95,000	81,500	603.7%	Nets and Equipment to support fields/ site
	<b>Total Expenses</b>	<b>30,446</b>	<b>64,721</b>	<b>182,934</b>	<b>118,213</b>	<b>182.6%</b>	
	<b>(Surplus)/Deficit</b>	<b>(33,966)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40.3%</b>	
						#DIV/0!	
	<b>Consolidated</b>		<b>2022 Budget</b>		<b>#VALUE!</b>	<b>#VALUE!</b>	
	<b>Surplus Carry Forward</b>	(255,345)	(255,345)	(178,281)	77,064	-30.2%	
01-1-606500-1674	SLRD Contributions - MANAGEMENT	(722,526)	(722,525)	(1,015,905)	(293,380)	40.6%	
01-1-606500-1674	SLRD Contributions - CAPITAL (SLRD)	(89,453)	(165,548)	(132,500)	33,048	-20.0%	
01-1-606500-1676	SLRD Contributions - COVID Grant					#DIV/0!	
01-1606500-1677	SLRD Contributions - Reserves					#DIV/0!	
01-1-606600-1450	Interest Revenue		(2,360)	(2,000)	360	-15.3%	
01-1-607200-1675	Grants - Contributions Other		(1,250)		1,250	-100.0%	
01-1-607201-1670	Grants - Federal Govt		(2,000)	(2,000)	-	0.0%	
01-1-607201-1671	Grants - Provincial Govt		(1,000)	(1,000)	-	0.0%	
01-1-607201-1672	Grants - Other Govt					#DIV/0!	
01-1-607201-1673	Grants - Other	(12,500)	(3,600)	(1,000)	2,600	-72.2%	
01-1-607300-1600	Rec - Rental Fees	(157,434)	(69,233)	(110,000)	(40,767)	58.9%	
01-1-607300-1925	Miscellaneous Revenue	(2,271)	(2,350)	(2,000)	350	-14.9%	
01-1-607500-1990	MFA Proceeds					#DIV/0!	
01-1-607600-6500	Transfer from Reserve					#DIV/0!	
01-1-607700-1726	Rec - Adult Program Revenue	(71,494)	(39,910)	(60,000)	(20,090)	50.3%	
01-1-607700-1727	Rec - Children's Program Revenue	(61,607)	(97,928)	(61,300)	36,628	-37.4%	
01-1-607700-1728	Rec - Childrens Camp Revenue	(62,507)	(13,239)	(61,500)	(48,261)	364.5%	
01-1-607700-1729	Rec - Special Event Revenue		(150)		150	-100.0%	
01-1-607700-1730	Rec - Fitness Centre Revenue	(144,266)	(93,733)	(120,000)	(26,267)	28.0%	
	<b>Total Revenues</b>	<b>(1,579,404)</b>	<b>(1,470,172)</b>	<b>(1,747,486)</b>	<b>(277,314)</b>	<b>18.9%</b>	
						#DIV/0!	
01-2-608000-0000	General Administration		675	510	(165)	-24.4%	
01-2-608000-6000	Rec - Salaries	534,584	454,484	612,917	158,432	34.9%	
01-2-608000-6002	Rec - Benefits	124,328	117,156	135,217	18,061	15.4%	
01-2-608000-6003	Travel, Meals and Accomodation	464	3,121	4,150	1,029	33.0%	
01-2-608000-6004	Interest & Bank Charges	13,545	10,133	13,000	2,867	28.3%	
01-2-608000-6005	Advertising	1,270	2,650	2,250	(400)	-15.1%	
01-2-608000-6006	Insurance	5,212	2,825	5,500	2,675	94.7%	
01-2-608000-6007	Photocopier	6,008	6,273	6,600	327	5.2%	
01-2-608000-6008	Postage		102		(102)	-100.0%	
01-2-608000-6009	Rec - Office Supplies	2,662	7,444	7,200	(244)	-3.3%	
01-2-608000-6010	Rec - Sundry	2,160	3,075	4,125	1,050	34.1%	
01-2-608000-6011	Telephone	9,836	13,600	13,600	-	0.0%	
01-2-608000-6012	Hydro	48,315	62,250	57,950	(4,300)	-6.9%	
01-2-608000-6014	IT/Software	48,911	39,601	45,160	5,559	14.0%	
01-2-608000-6019	Memberships & Professional Fees	1,298	1,179	1,325	146	12.4%	
01-2-608000-6020	Training	7,159	7,300	12,277	4,977	68.2%	
01-2-608000-6022	Rec - Bad Debt					#DIV/0!	
01-2-608000-6025	Licenses & Permits	705	150	705	555	370.0%	
01-2-608000-6525	Rec - Debt Servicing Interest Expense	417	341	417	77	22.5%	
01-2-608000-6527	Rec - Debt Servicing Principal	13,945	14,142	14,101	(41)	-0.3%	
01-2-608100-6101	Legal		2,000	2,000	-	0.0%	
01-2-608100-6103	Contractors & Consultants	82,871	106,600	106,934	334	0.3%	



01-2-608200-6125	Maintenance/ Security	125,793	163,895	159,009	(4,886)	-3.0%
01-2-608200-6126	Rec - Parts & Supplies	29,285	11,250	33,495	22,245	197.7%
01-2-608200-6127	Hardware	3,698	8,500	9,200	700	8.2%
01-2-608200-6128	Fuel	1,125	1,250	1,750	500	40.0%
01-2-608200-6129	Servicing	-	1,500	1,650	150	10.0%
01-2-608400-6170	Projects - General	4,040	20,000	14,750	(5,250)	-26.3%
01-2-608400-6550	Project - Capital Land Expense - Rec	-	-	-	-	#DIV/0!
01-2-608400-6601	Operating Costs - Adult Programs	55,839	26,180	45,180	19,000	72.6%
01-2-608400-6602	Operating Costs - Childrens Programs	19,582	31,077	19,636	(11,441)	-36.8%
01-2-608400-6603	Operating Costs - Summer Camp	31,462	33,531	31,630	(1,901)	-5.7%
01-2-608400-6604	Operating Costs - Special Events	7,621	6,096	25,000	18,904	310.1%
01-2-608400-6605	Operating Costs - Fitness Centre	37,195	37,744	37,750	6	0.0%
	<b>Operating Expenses</b>	<b>1,219,329</b>	<b>1,196,124</b>	<b>1,424,987</b>	<b>228,863</b>	<b>19.1%</b>
01-2-608800-6505	Transfer to Capital Reserve	95,000	95,000	95,000	-	0.0%
01-2-608800-6509	Transfer to Surplus	-	-	-	-	#DIV/0!
	<b>Reserves</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>	<b>0.0%</b>
						<b>#DIV/0!</b>
00-0-000000-0000	<i>Gain/Loss of Tangible Capital Asset</i>					<i>#DIV/0!</i>
01-2-608400-6551	Project - Cap. Mach & Equip. Exp - Rec	26,027	53,500	132,500	79,000	147.7%
01-2-608400-6552	Project - Cap. Eng. Struct. - Rec	62,586	74,548	15,000	(59,548)	-79.9%
01-2-608400-6557	Project - Cap - Building Rec	840	51,000	80,000	29,000	56.9%
	<b>Capital</b>	<b>89,453</b>	<b>179,048</b>	<b>227,500</b>	<b>48,452</b>	<b>27.1%</b>
						<b>#DIV/0!</b>
	<b>Total Expenses</b>	<b>1,403,782</b>	<b>1,470,173</b>	<b>1,747,487</b>	<b>277,315</b>	<b>18.9%</b>
						<b>#DIV/0!</b>
	<b>Operating (Surplus)/Deficit</b>	<b>(175,622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40.8%</b>

**Date:** Tuesday, April 18, 2023

**To:** Committee of the Whole

**From:** Elizabeth Tracy, Chief Administrative Officer

**Subject:** Bullying, Harassment and Discrimination Policy No. (PER-006) Annual Review

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### **PURPOSE**

The purpose of this report is to present to the Committee of the Whole the Village of Pemberton Bullying, Harassment and Discrimination Policy No. PER-006 (attached as **Appendix A**) for its annual review for 2023.

### **BACKGROUND**

In 2001 the Village of Pemberton introduced a Harassment Policy. The policy was updated in 2008 and again in 2015 to reflect amendments to WorkSafe BC Legislation related to bullying and harassment.

In 2022, as part of an overall review of human resources policies, the Bullying, Harassment and Discrimination Policy was brought forward for review at the Committee of the Whole No. 231, held June 21, 2022. The review included recommendation to undertake some minor housekeeping edits and recommended updates in several sections including the policy purpose and scope, expansion of definitions, the policy by addressing false allegations and assigning to Council the same responsibilities as management for the implementation of the policy. As well, elements of the procedures followed when investigating a potential complaint were updated.

The review resulted in the Committee supporting the recommended updates along with direction to make the distinction between the responsibilities asked of Council and Management. Specifically, that only Management is responsible for the following:

- Make all Employees aware of this Policy, the procedures set out herein, the Policy purpose and the steps being taken by the Village to prevent where possible, or otherwise minimize incidents of Bullying, Harassment or Discrimination.
- Provide training to Employees to help them fulfill their responsibilities under this Policy.

Staff also put forward a recommendation that the Policy be reviewed on an annual basis by Council in addition to the annual review by the management team.

At the Regular Meeting No. 1565, held July 12, 2022, Council rose with report from the Committee of the Whole and passed the following resolution:

*Moved/Seconded*

***THAT** an annual review of the Bullying, Harassment and Discrimination Policy take place at a Committee of the Whole meeting to be held in the spring.*

**CARRIED**

Subsequently, at that same meeting, Council considered the amended policy and passed the following resolution:

*Moved/Seconded*

***THAT** Council approves the Bullying, Harassment and Discrimination Policy (PER-006) as presented;*

***AND THAT** the annual review of this policy for 2022 be concluded.*

**CARRIED**

### **DISCUSSION & COMMENTS**

As per the direction given by Council the Bullying, Harassment and Discrimination Policy (PER-006) is being presented for the Committee's review to fulfill the obligation set out in the Policy to undertake an annual review.

With the upcoming review of the Code of Conduct Policy there will be further opportunity to ensure the Bullying, Harassment and Discrimination Policy informs the work undertaken in updating and improving on the Code of Conduct Policy. These two policies are closely aligned and are important components to ensuring the Village remains current as a means of continuing to support good governance.

### **COMMUNICATIONS**

The Policy has been added into the Village of Pemberton Employee Manual and all new employees are required to review and sign off on the Policy when starting with the Village. The Policy will be brought forward as an item for review at an upcoming monthly staff meeting to ensure all employees are reminded of the importance of the Village as being a respectful workplace.

### **LEGAL CONSIDERATIONS**

The Policy as presented is compliant with the BC Human Rights Code, Workers Compensation Act, and WorkSafe BC guidance and there are no other legal, legislative or regulatory considerations. Should any of the above noted be updated or significant changes made the Policy will be reviewed and appropriate amendments and updates applied and brought forward for approval by Council.

### **IMPACT ON BUDGET & STAFFING**

The annual policy review is facilitated in-house as a component of the Human Resource Coordinator's day-to-day activities. As such, there are no impacts to the budget or staff hours.

### **INTERDEPARTMENTAL IMPACT & APPROVAL**

No interdepartmental impacts or approvals are required. All staff are required to review and sign the Policy at time of hire. Following the approval of the updated Policy by Council, it will be circulated to all staff for review and signature.

### **COMMUNITY CLIMATE ACTION PLAN**

The update of the Bullying, Harassment and Discrimination Policy has no impact on the Community Climate Action Plan strategies.

### **IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS**

Review of the Bullying, Harassment and Discrimination Policy has no impact on other jurisdictions.

### **ALTERNATIVE OPTIONS**

There are no alternative options for consideration.

### **RECOMMENDATIONS**

**THAT** the annual review of the Bullying, Harassment and Discrimination Policy (PER-006) be completed

### **ATTACHMENTS:**

**Appendix A:** Bullying, Harassment & Discrimination Policy No. PER-006

Submitted by:	Elizabeth Tracy, Chief Administrative Officer
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# Bullying, Harassment and Discrimination Policy

Department:	<u>CAO</u>	Policy No.:	<u>PER-006</u>
Sub-department:	<u></u>	Created By:	<u>Original Unknown</u>
Approved By:	<u>Council</u>	Amended By:	<u>Emily White</u>
Approved Date:	<u>2001</u>	Amendment:	<u>3</u>
Amendment			
Approved Date:	<u>July 12, 2022</u>		<u>Council Meeting No. 1565</u>

## POLICY PURPOSE

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The Village of Pemberton (the Village) is committed to maintaining a healthy work environment that respects and supports the dignity, safety and wellbeing of all employees. The purpose of this Policy is to outline the procedures for preventing, reporting, investigating and resolving complaints of Bullying, Harassment and Discrimination.

Employees maintain, at any time, the right to seek legal advice and to pursue any other available remedy to address an incident, such as filing a complaint with the police or the Human Rights Commission.

Council and Management will review this policy on an annual basis and reserve the right to make amendments from time to time.

## SCOPE

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This Policy applies to anyone an employee may come into contact with over course of, or as a result of, their employment, including other employees, council members, members of the public, contractors, subcontractors, consultants and volunteers. This Policy applies to all Village worksites and communication channels. It also applies at all employment-related functions which occur during or outside working hours.

## REFERENCES

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- BC Human Rights Code
- Workers Compensation Act (the Act)
- Work Safe BC
- Village of Pemberton Code of Conduct (as amended from time to time)

# Bullying, Harassment and Discrimination Policy

Department:	<u>CAO</u>	Policy No.:	<u>PER-006</u>
Sub-department:	<u></u>	Created By:	<u>Original Unknown</u>
Approved By:	<u>Council</u>	Amended By:	<u>Emily White</u>
Approved Date:	<u>2001</u>	Amendment:	<u>3</u>
Amendment			
Approved Date:	<u>July 12, 2022</u>		<u>Council Meeting No. 1565</u>

- Village of Pemberton Social Media Policy (as amended from time to time)

## DEFINITIONS

**Bullying and Harassment** includes any inappropriate conduct or comment, be it verbal or written (including via social media or other electronic means), that a person knew or reasonably ought to have known would cause humiliation or intimidation, or any other form of unwelcome verbal or physical behaviour which by a reasonable standard would be expected to cause insecurity, discomfort, offence or humiliation, and/or has the purpose or effect of interfering with an employee’s work performance or creating an intimidating, hostile or offensive work environment.

Bullying and Harassment includes, but is not limited to:

- Physical assault;
- Verbal aggression, yelling, insults, threatening behaviour or intimidation;
- Humiliating or degrading actions, gestures, practical jokes or practices designed to ridicule, insult or degrade;
- Using derogatory names towards someone;
- Targeted social isolation;
- Hazing or initiation practices;
- Vandalizing personal belongings;
- Sabotaging someone’s work;
- Social undermining;
- Spreading malicious gossip or rumours or other conduct which adversely affects working conditions or work performance;
- Persistent rudeness, taunting and patronizing behaviour.

Bullying and Harassment **does not include** any reasonable action taken by or on behalf of the Village relating to the operational management and direction of Employees or the place of employment, this includes:

- Expressing differences of opinion;
- Normal workplace conflict;

# Bullying, Harassment and Discrimination Policy

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Approved By:	<u>Council</u>	Amended By:	<u>Emily White</u>
Approved Date:	<u>2001</u>	Amendment:	<u>3</u>
Amendment			
Approved Date:	<u>July 12, 2022</u>		<u>Council Meeting No. 1565</u>

- Unintentional incivility or plain rudeness;
- Offering constructive feedback, guidance or advice about work-related behaviour and performance;
- Normal exercise of managerial or supervisory responsibilities, including performance reviews, direction, coaching and disciplinary action where necessary, provided they are conducted in a respectful, professional manner in accordance with Village policies;
- Welcomed social interactions, jokes and bantering which are mutually acceptable and workplace-appropriate, provided that the interactions are respectful and there is no negative impact for others in the workplace;
- Disagreement, misunderstanding, miscommunication and/or conflict situations, provided that the behaviour of the individuals involved remains professional and respectful;
- Making a legitimate complaint about someone’s behaviour through established procedures

**Discrimination** refers to negative treatment based upon a personal characteristic including; age, ancestry, colour, family status, gender identity or expression, indigenous identity, marital status, mental disability, physical disability, place of origin, political belief, race, religion, sex, sexual orientation or a criminal conviction unrelated to the person’s employment.

## POLICY

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Bullying, Harassment or Discrimination of any kind is unacceptable and will not be tolerated by the Village of Pemberton. Bullying, Harassment or Discrimination, retaliation against any person for reporting said behaviours, false allegation of the above behaviours or interference in a complaint will be treated seriously, and may result in discipline up to and including dismissal. Management and Employees have the following responsibilities in cooperation with this Policy:

**Council and Management will:**

- Take steps to prevent where possible, or otherwise minimize, Bullying, Harassment and Discrimination;

# Bullying, Harassment and Discrimination Policy

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Approved By:	<u>Council</u>	Amended By:	<u>Emily White</u>
Approved Date:	<u>2001</u>	Amendment:	<u>3</u>
Amendment			
Approved Date:	<u>July 12, 2022</u>		<u>Council Meeting No. 1565</u>

- Ensure all parties responsible for conducting investigations are trained and qualified;
- Maintain the confidentiality of any information received during the course of a complaint or investigation process under this Policy;
- Not engage in retaliation against any individual who files a complaint or participates in an investigation under this Policy;
- Review this Policy and the procedures set out herein on a proactive basis, adding any additional prohibited behaviours as identified and;
- Review this Policy on an annual basis.

### Management will:

- Make all Employees aware of this Policy, the procedures set out herein, the Policy purpose and the steps being taken by the Village to prevent where possible, or otherwise minimize, incidents of Bullying, Harassment or Discrimination;
- Provide training to Employees to help them fulfill their responsibilities under this Policy;

### Employees will:

- Avoid engaging in any conduct that constitutes Bullying, Harassment or Discrimination;
- Report Bullying, Harassment or Discriminatory behaviour if observed or experienced;
- Cooperate with all aspects of the investigation process;
- Maintain the confidentiality of any information received during the course of a complaint or investigation process under this Policy;
- Not engage in retaliation against any individual who files a complaint or participates in an investigation under this Policy, and;
- Apply and comply with this Policy and the procedures set out herein.

## PROCEDURE

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### Informal Resolution

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# Bullying, Harassment and Discrimination Policy

Department:	<u>CAO</u>	Policy No.:	<u>PER-006</u>
Sub-department:	<u></u>	Created By:	<u>Original Unknown</u>
Approved By:	<u>Council</u>	Amended By:	<u>Emily White</u>
Approved Date:	<u>2001</u>	Amendment:	<u>3</u>
Amendment			
Approved Date:	<u>July 12, 2022</u>		<u>Council Meeting No. 1565</u>

An individual who believes that they are experiencing or observing Bullying, Harassment or Discrimination in line with this policy may:

- If comfortable doing so, inform the individual/s that their conduct is unwelcome and contrary to this Policy, and request that they cease the offending behaviour immediately;
- If the conversation does not result in a satisfactory resolution or if the individual does not wish to speak to the other person directly or is unable to speak to the other person directly, contact the Chief Administrative Officer (CAO)\* for assistance in discussing concerns with the other person;
- Review with the CAO the option of mediation between the two parties by the CAO or other neutral party as designated by the CAO.

\* Where the complaint is directed against the CAO, the individual will consult the Mayor for assistance.

The informal complaint resolution process outlined above is not mandatory.

## Formal Complaint Resolution

If a complaint is not resolved informally, the individual who believes they have experienced Bullying, Harassment or Discrimination (the Complainant) may wish to make a formal complaint.

The Complainant will submit the complaint in writing to the CAO or, where the CAO is named in the complaint, to the Mayor. Unless exceptional circumstances exist, a formal complaint must be brought within six (6) months of the most recent incident alleged to constitute Bullying, Harassment or Discrimination.

All complaints will be taken seriously, and will be dealt with fairly and promptly, using the investigation process set out below in this Policy.

# Bullying, Harassment and Discrimination Policy

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Approved Date:	<u>July 12, 2022</u>		<u>Council Meeting No. 1565</u>

## Investigation Process

If the subject matter of a complaint fits within the definition of Bullying, Harassment or Discrimination it will be investigated. Should the complaint not fit the definition of Bullying, Harassment or Discrimination, the Complainant will be notified accordingly.

Investigations will be unbiased, thorough, complete, and conducted in as expedient a manner as practicable upon receipt of the formal complaint, but no longer than three (3) months from the time of submitting the formal complaint. Where appropriate, the CAO or Mayor can appoint a designate which can be either a member of staff or an external third party to conduct or support the investigation.

For the purposes of the investigation, formal complaints cannot be pursued anonymously; the identity of the Complainant and the nature of the complaint shall be made known to the individual/s alleged to have engaged in Bullying, Harassment or Discrimination (the Respondent/s). The Respondent/s shall be provided the opportunity to explain their behaviour and to have such explanations properly considered in the investigation process.

Investigations will involve reviewing all relevant documentation and conducting in-person interviews with the Complainant, the Respondent/s, and any other applicable witnesses. Statements provided during interviews will be documented.

All documentation considered during, and resulting from, the investigation of a complaint will be treated as strictly confidential for the purposes of any applications made under *the Freedom of Information and Protection of Privacy Act*.

The Investigator will submit a report to the CAO or as appropriate, Council, with conclusions as to whether the evidence supports or does not support the allegations of Bullying, Harassment or Discrimination and, if applicable, recommendations for a remedy or resolution. The report will remain strictly confidential, and the parties will be provided with a summary of the findings in the report by the CAO or their designate.

# Bullying, Harassment and Discrimination Policy

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Amendment			
Approved Date:	<u>July 12, 2022</u>		<u>Council Meeting No. 1565</u>

## Remedies

Where a finding of Bullying, Harassment or Discrimination is made following an investigation, the Village will, as soon as is reasonably practicable, take appropriate remedial or disciplinary action against the individual/s who violated the Policy. This action may include education and training, modification of policies/procedures, or disciplinary action up to and including dismissal with just cause. A copy of the complaint and the outcome of the investigation, including any action to be taken, will be filed in the Respondent’s personnel file where applicable. Where the investigation results in a finding that the complaint of Bullying, Harassment or Discrimination has not been proven, no record of the complaint shall be kept in the Respondent’s personnel file.

The parties to the complaint will be informed of the outcome of the investigation and, where appropriate, the nature of any remedial or disciplinary action.

The Village will keep a written record of investigations as part of their due diligence as an organization. If the complaint was deemed to be unfounded, the investigation will not be referred to in any future complaints against the Respondent/s. Subject to disclosure which is required by law or is necessary to investigate or resolve a complaint, the Village will make every effort to keep confidential any information pertaining to the complaint.

In the instance a Respondent of the complaint is not a Village employee, alternative remedies will be implemented where appropriate and possible to do so.

## Malicious Complaints

If a complaint is demonstrated to have been brought for frivolous or malicious purposes with the intent to cause harm, appropriate disciplinary action may be taken against the Complainant. A complaint that is simply unsubstantiated or that has been brought in error, but was made in good faith, is not considered a malicious complaint.

# Bullying, Harassment and Discrimination Policy

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Amendment			
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## Withdrawal of Complaint

At any time during the investigation, the Complainant may choose to withdraw their complaint without penalty so long as the complaint was filed in good faith.

Notwithstanding this right, if in the opinion of the CAO (or their designate), the circumstances warrant the continuation of the complaint process, they may do so unilaterally.

**Date:** Tuesday, April 18, 2023  
**To:** Elizabeth Tracy, Chief Administrative Officer  
**From:** Sheena Fraser, Manager, Corporate & Legislative Services  
**Subject:** Code of Conduct Review

**PURPOSE**

The purpose of this report is to present to the Committee of the Whole the Village’s current Code of Conduct Policy (**Appendix A**) for review and updating as required by section 113.1 (1) of the *Community Charter*.

**BACKGROUND**

In 2016, a resolution was passed at the annual Union of British Columbia Municipalities (UBCM) convention which resulted in the establishment of the Working Group on Responsible Conduct (WGRC). The WGRC was a joint initiative of UBCM, the Ministry of Community Sport and Cultural Development (now the Ministry of Municipal Affairs) and the Local Government Management Association (LGMA). The [terms of reference](#) for the Working Group, approved by the UBCM Executive, established the mandate of the WGRC was to research and facilitate policy work on a framework and approaches to responsible conduct by elected officials.

In 2017, the WGRC [Policy Paper: Responsible Conduct of Local Government Elected Officials](#) was presented at the UBCM annual conference and endorsed by the UBCM members. Following this the WGRC continued working toward implementation of the report’s recommendations and in April, 2021 published [Forging a Path to Responsible Conduct](#) which is a resource for local governments reviewing or establishing codes of conduct.

As part of the research process, the WGRC surveyed UBCM and LGMA members to seek feedback through the consultation process. In this regard, the survey results indicated there were factors that had a positive and negative influence on the conduct of elected officials. Those factors are shown below:

<b>Factors influencing elected officials’ conduct:</b>	
<b>Positive influences:</b> <ul style="list-style-type: none"> <li>• Respect amongst colleagues;</li> <li>• Ability for all elected officials to participate and express views in council/board discussions;</li> <li>• Commitment for the collective to work together for a better community;</li> <li>• Education, workshops, and open discussions; and</li> <li>• Strong, effective leadership of a mayor or board chair.</li> </ul>	<b>Negative influences:</b> <ul style="list-style-type: none"> <li>• Lack of understanding about roles and responsibilities;</li> <li>• Lack of trust between elected officials and staff, or distrust of the local government by the public;</li> <li>• Lack of consequences or repercussions for questionable behaviour; and</li> <li>• Personal or partisan political agendas.</li> </ul>

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<sup>1</sup> [Policy Paper To Be Considered At the 2017 UBCM Convention](#), September 2017, Page 19.

Also noted in the report was that many survey respondents highlighted other negative influences such as racism, sexism as well as concerns about the lack of respect and bullying particularly in closed meetings and behind closed doors. The feedback further noted that the tools most used to provide elected officials with guidance related to responsible conduct were post-election education, orientation sessions and general education provided during an elected official's term in office.

Changes to the *Community Charter* were introduced through Bill 26, *Municipal Affairs Statutes Amendment Act*, which received royal assent on November 25, 2021. The *Act* added Part 4, Division 8 – Code of Conduct to the *Community Charter*. Section 113.1 (1) (**Appendix B**) requires that within six (6) months of its first regular council meeting following a general election a council must decide whether to establish a code of conduct, or, if one exists whether to review it. The *Principles for Codes of Conduct Regulation* (B.C. Reg. 136/2022) (**Appendix C**) states that a council must consider the following principles in determining whether to review a code of conduct:

- a) Council members must carry out their duties with integrity;
- b) Council members are accountable for the decisions that they make, and the actions that they take, in the course of their duties;
- c) Council members must be respectful of others;
- d) Council members must demonstrate leadership and collaboration.

#### Village of Pemberton Code of Conduct

Village's Code of Conduct Policy (COU-004) is attached as **Appendix A**. It was established in 2007 and amended in 2011. The Code applies to Mayor, Councillors, Committee Members and Staff of the Village. The Policy addresses conflict of interest, confidentiality of information, working relationships, and governance. Although the Code of Conduct Policy has been provided to Council at the beginning of each term and has been incorporated into the onboarding process for new committee members and staff it has not been reviewed by Council since 2011.

### **DISCUSSION & COMMENTS**

#### What is a code of conduct:

A code of conduct is a written document, policy or bylaw that sets shared expectations for conduct or behaviour for how council members should conduct themselves while managing their responsibilities and their work as a collective decision-making body for the community. Responsible conduct is not optional and is essential to good governance and refers to how elected officials conduct themselves not only with their colleagues but also with staff and the public. Importantly, responsible conduct is founded on valued principles such as integrity, accountability, respect, and leadership and collaboration.<sup>2</sup>

As noted above, a local government may establish a code of conduct to formally establish how members should behave while sitting as an elected official. It is important to understand that a code of conduct is in addition to, and not instead of, legal rules, local government policies and the expectation of responsible conduct. In developing or updating code of conduct, consideration should be given to how behaviour will individually and collectively reflect

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<sup>2</sup> Model Code of Conduct; Getting Started on a Code of Conduct for Your Council/Board – Updated in October 2022, page 3.

responsible conduct and good governance; how input from staff and the public will be encouraged; how an atmosphere of respect will be created; how they will demonstrate leadership and collaboration; how they will ensure transparency in all decision-making. A code of conduct may include provisions for holding its elected officials accountable for their conduct by setting out conflict resolution processes which may be informal aimed at resolving issues through productive discussion or through an enforcement process which could result in sanctions if a contravention is found. Finally, a code of conduct may reference other policies related to responsible conduct such as the Bullying, Harassment and Discrimination Policy, Communications Policy etc.

A code of conduct is a living document that should be reviewed on a regular basis to ensure it remains modern and reflective of council's and the organizations values as they will change over time. A yearly review is recommended as a reminder of the obligation's members have to each other, the organization and the public.

#### Other Local Government Codes of Conduct

A code of conduct may be established by bylaw or policy depending on the will of council. While either approach will meet with the expectations of the legislation, establishing a code through bylaw will establish in law the Village's code and formalizes the rules set out in the code as opposed to a policy which is more related to day-to-day operations.

As local governments across the province initiate either a review and update of their existing code or establish a new code more examples of different approaches will be available over time. For the purposes of this initial review of options, three examples have been provided below:

#### District of Squamish

The District of Squamish has taken the approach of establishing the code of conduct for council and committee members through a bylaw which was adopted in July 2022. Squamish's bylaw has been positively received as a strong code of conduct which includes setting out a very robust complaint and resolution process and establishes that if the code is breached sanctions under the council remuneration bylaw may be applied. This is a progressive approach. The code of conduct bylaw may be viewed at the following link: [https://squamish.civicweb.net/filepro/document/218433/Code%20of%20Conduct%20\(Bylaw%202919\).pdf](https://squamish.civicweb.net/filepro/document/218433/Code%20of%20Conduct%20(Bylaw%202919).pdf)

#### City of Nanaimo

The City of Nanaimo also chose to establish its code of conduct through a bylaw like the District of Squamish. In the event a member has been found to have breached the code of conduct, sanctions are established under the City's Council Spending and Amenities Policy. To view the code of conduct bylaw, click on the following link: <https://www.nanaimo.ca/bylaws/ViewBylaw/7348.pdf>

## District of Summerland

The District of Summerland has taken the policy approach that aligns with the code of conduct guiding principles; however, it is not as robust as the bylaw examples provided and does not set out a formal complaint and resolution process. Rather if there is an issue that cannot be resolved, members are to inform the Mayor and Chief Administrative Officer about the conflict and arrangements will be made to seek professional third-party support if determined it is needed. To view the policy click on the following link: [https://www.summerland.ca/docs/default-source/default-document-library/100-23-code-of-conduct.pdf?sfvrsn=e068cffb\\_0](https://www.summerland.ca/docs/default-source/default-document-library/100-23-code-of-conduct.pdf?sfvrsn=e068cffb_0)

### Considerations in Review of the Code

In reviewing the existing Code of Conduct Policy, the Committee may wish to consider if the code has been effective in encouraging members to follow the foundational principles, if not, consideration should be given to how the code may be improved to increase its effectiveness and be more reflective of current values.

The existing code applies to Mayor, Council, Committee members and Staff and is rather outdated in comparison to the examples provided given it was first established in 2007 and amended more than 10 years ago. It does set out some foundations but needs modernization as expectations as to how those serving the public should behave have changed whether it is an elective official or a public servant. Some behaviours or approaches used in the past are no longer acceptable and legislation has changed in this regard. There is now an expectation that inappropriate behaviour will be acknowledged and addressed accordingly, efficiently and before it results in a breakdown of an effective working group.

The Village's code does not establish a mechanism or process for resolving matters of conflict which is important to set out if a code of conduct is to be successfully implemented. It also does not establish what sanctions might be imposed should a breach of the code be determined.

As such, the Committee may wish to direct staff to prepare either a draft policy or bylaw for consideration. Staff recommend utilizing the District of Squamish example as it has been commended for being very thorough and establishing sound principles in alignment with the expectations of the legislation.

### **COMMUNICATIONS**

There are no communications elements at this time; however, upon approval or adoption of a code of conduct, it will be posted on the Village's website and incorporated into the onboarding process for both staff and new council.

Council may also wish to consider including a statement setting out council's commitment to the code of conduct on the agenda for each meeting like what the City of Victoria has implemented as shown below:

**Thursday, March 9, 2023, 6:30 P.M. - 11:00 P.M.**

**Council Chambers, City Hall, 1 Centennial Square**

**The City of Victoria is located on the homelands of the Songhees and Esquimalt People**

Council is committed to ensuring that all people who speak in this chamber are treated in a fair and respectful manner. No form of discrimination is acceptable or tolerated. This includes discrimination because of race, colour, ancestry, place of origin, religion, marital status, family status, physical or mental disability, sex, sexual orientation, gender identity or expression, or economic status. This Council chamber is a place where all human rights are respected and where we all take responsibility to create a safe, inclusive environment for everyone to participate.

**Pages**



## **LEGAL CONSIDERATIONS**

Review of the Code of Conduct meets with the requirements as set out in Section 113.1 of the *Community Charter*. Council must decide whether to review the existing code of conduct no later than May 1, 2023.

If Council decides not to review the existing code of conduct, pursuant to section 113 (2) of the *Community Charter*, Council must reconsider this decision before January 1, 2026, which is the year of the next general local election.

## **IMPACT ON BUDGET & STAFFING**

This report has been prepared in-house and is a component of the day-to-day operations of the Corporate & Legislative Service Department.

## **INTERDEPARTMENTAL IMPACT & APPROVAL**

There is no interdepartmental impacts or approvals required as this report is presented for information purposes. Should it be determined there might be value in considering a facilitated session to develop the Village's code of conduct there would be a financial element which could be accommodated in the contractors and consultant budget.

## **COMMUNITY CLIMATE ACTION PLAN**

Review of the Code of Conduct Policy is not applicable to the CCAP strategies.

## **IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS**

Setting the expectations of how elected officials and staff conduct themselves has the potential to positively impact relationships with neighbouring jurisdictions.

## **ALTERNATIVE OPTIONS**

There are no alternative options for consideration.

## **RECOMMENDATIONS**

**THAT** the Committee of the Whole recommend to Council that staff be directed to prepare an updated code of conduct bylaw for review by the Committee of the Whole at a future meeting.

## **ATTACHMENTS:**

**Appendix A:** Village of Pemberton Code of Conduct Policy

**Appendix B:** Division 8 – Code of Conduct – *Community Charter*

**Appendix C:** Principles for Codes of Conduct Regulation (B.C. Reg. 136/2022)

**REFERENCES:**

Forging the Path to Responsible Conduct In Your Local Government:

<https://www.ubcm.ca/sites/default/files/2021-08/Forging%20the%20Path%20to%20Responsible%20Conduct.pdf>

Model Code of Conduct; Getting Started on a Code of Conduct for Your Council/Board – Updated in October 2022

[https://www.ubcm.ca/sites/default/files/2022-10/Policy\\_Model\\_COC\\_Aug2022\\_UPDATED.pdf](https://www.ubcm.ca/sites/default/files/2022-10/Policy_Model_COC_Aug2022_UPDATED.pdf)

Companion Guide: Getting Started on a Code of Conduct for Your Council/Board – Updated October 2022

[https://www.ubcm.ca/sites/default/files/2022-10/Policy\\_Companion\\_Guide\\_Aug2022\\_UPDATED.pdf](https://www.ubcm.ca/sites/default/files/2022-10/Policy_Companion_Guide_Aug2022_UPDATED.pdf)

Prepared and Submitted by:	Sheena Fraser, Manager, Corporate and Legislative Services
CAO Approval by:	Elizabeth Tracy, Chief Administrative Officer



BRITISH  
COLUMBIA

*Community Charter*

PRINCIPLES FOR  
CODES OF CONDUCT REGULATION

**B.C. Reg. 136/2022**

Deposited and effective June 13, 2022

**Consolidated Regulations of British Columbia**

*This is an unofficial consolidation.*

B.C. Reg. 136/2022 (O.C. 324/2022), deposited and effective June 13, 2022, is made under the *Community Charter*, S.B.C. 2003, c. 26, s. 282 (2) (h).

This is an unofficial consolidation provided for convenience only. This is not a copy prepared for the purposes of the *Evidence Act*.

This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at [www.bclaws.ca](http://www.bclaws.ca).

See the User Guide for more information about the *Consolidated Regulations of British Columbia*. The User Guide and the *Consolidated Regulations of British Columbia* are available online at [www.bclaws.ca](http://www.bclaws.ca).

Prepared by:  
Office of Legislative Counsel  
Ministry of Attorney General  
Victoria, B.C.

*Community Charter*

**PRINCIPLES FOR CODES  
OF CONDUCT REGULATION  
B.C. Reg. 136/2022**

**Definition**

- 1** In this regulation, “Act” means the *Community Charter*.

**Principles for codes of conduct**

- 2** The following principles are prescribed for the purposes of sections 113.1 (2) (a) [*requirement to consider code of conduct*] and 113.2 (2) (a) [*reconsideration of decision respecting code of conduct*] of the Act as principles that a council must consider before making a decision under section 113.1 (1) or in a reconsideration under section 113.2 (1):
- (a) council members must carry out their duties with integrity;
  - (b) council members are accountable for the decisions that they make, and the actions that they take, in the course of their duties;
  - (c) council members must be respectful of others;
  - (d) council members must demonstrate leadership and collaboration.

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## Division 8 — Code of Conduct

### Requirement to consider code of conduct

**113.1** (1) Within 6 months after its first regular council meeting following a general local election, a council must decide

- (a) whether to establish a code of conduct for council members, or
- (b) if a code of conduct for council members has already been established, whether it should be reviewed.

(2) Before making a decision under subsection (1), the council must

- (a) consider the prescribed principles for codes of conduct,
- (b) consider the other prescribed matters, if any, and
- (c) comply with the prescribed requirements, if any, including requirements respecting public notice or consultation.

(3) If the council decides, under subsection (1), not to establish a code of conduct or review an existing code of conduct, it must make available to the public, on request, a statement respecting the reasons for its decision.

### Reconsideration of decision respecting code of conduct

**113.2** (1) If a council decides, under section 113.1, not to establish a code of conduct or review an existing code of conduct, the council must reconsider that decision before January 1 of the year of the next general local election.

(2) In a reconsideration under subsection (1), the council must

- (a) consider the prescribed principles for codes of conduct,
- (b) consider the other prescribed matters, if any, and
- (c) comply with the prescribed requirements, if any, including requirements respecting public notice or consultation.

(3) If the council confirms the decision that is the subject of the reconsideration, the council must make available to the public, on request, a statement respecting its reasons for confirming the decision.

## Code of Conduct Policy

Department:	<u>Council</u>	Policy No.:	<u>COU-004</u>
Sub-department:	<u>All</u>	Created By:	<u>Sheena Fraser</u>
Approved By:	<u>Council</u>	Amended By:	<u>Council</u>
Approved Date:	<u>4 September 2007</u>	Amendment:	<u>15 February 2011</u>
Meeting No.:	<u>1187</u>	Meeting No.:	<u>1273</u>

### POLICY PURPOSE

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To establish a Code of Conduct for the Mayor, Council, Committee Members and Staff of the Village of Pemberton.

### REFERENCES

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The Community Charter

### POLICY

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The *Community Charter* sets out the powers given to BC municipalities and also establishes ethical standards for elected officials. The *Charter* focuses almost exclusively on issues related to conflict of interest. The provisions include:

- the recognition of both pecuniary and non-pecuniary conflicts of interest
- the obligation to declare a conflict of interest
- restrictions on participation if in a conflict of interest
- further restrictions on the exercise of influence when a council member is in a conflict of interest
- restrictions on the acceptance of fees, gifts or personal benefits connected with the member's performance of public duties
- obligations with respect to the disclosure of gifts
- obligations with respect to the disclosure of contracts between a council member or a former council member and the municipality
- restrictions on the use of information not available to the general public to further a private interest, and
- procedures for recovering any financial gains resulting from the contravention of the ethical standards.

Building on the provisions of the *Community Charter*, this Code of Conduct establishes further standards for the Mayor, Councilors, Committee members and Staff of the Village of Pemberton related to conflict of interest, confidentiality of information, working relationships and governance. This combination of B.C. law and Village policy is designed to ensure that the Mayor, Councilors, Committee members and Staff of the Village of Pemberton aspire to the highest standards of public service integrity.

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In this policy ‘Member’ includes Mayor, Councilors, Committee members and Staff of the Village of Pemberton.

## Conflict of Interest

- A Member is in a conflict of interest when the member has a pecuniary or non-pecuniary interest, in a matter which is immediate and distinct from the public interest and could, or could appear to, influence the way in which the member carries out his or her public duties.
- Members must avoid any situation that could cause a reasonably well-informed person to believe that they may have brought bias or partiality to a question before the Village.
- Notwithstanding the immediate previous statement, it is understood that members may have strong views or opinions on various matters which may have been the reason they were elected. In these situations, a member must declare and explain their views in a professional and respectful manner and participate in the debates with an open mind (no preconceived conclusion) and be understanding of and take into consideration opinions of others when making a decision. *(Amendment 2011)*
- Members will not use their position to secure special privileges, favours, or exemptions for themselves, their business or any other person.
- Members who declare a non-pecuniary interest are subject to the full range of restrictions and exceptions set out in the Community Charter with respect to a Council member with a direct or indirect pecuniary interest.
- Members shall be vigilant in their duty to serve the public interest when faced with lobbying activity. Lobbying is usually defined as direct or indirect efforts to solicit members support and influence the Council’s decision on behalf of another party, business or an organization, often away from public scrutiny.
- Members will not use public resources, staff time or supplies not available to the public for personal reasons.

## Confidentiality of Information

- Members will be as transparent as possible with the public concerning the conduct of Village business while respecting the need to protect information that is designated as confidential.



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- Confidential information will only be shared with individuals authorized to see it.
- The provisions of the *Freedom of Information and Protection of Privacy Act* will be respected especially with respect to the protection of personal or private business information.
- Members will disclose or discuss details of any person or organization being considered for employment or contract only with those officials directly involved in the selection process.
- Members will discuss *in camera* items only with those involved in the *in camera* discussions or with members designated to be informed.

## Working Relationships

- Members will ensure that they comply with the Village’s Harassment Policy.
- Members will not engage in personal comments at any time, in or out of public meetings, which may serve to discredit, abuse or otherwise reflect on the character or motives of other Members.
- Members will not make negative comments to any person about the performance of any staff member, or volunteer of the Village, except during *in camera* discussions or to the Administrator.
- Members will demonstrate a commitment to full and informed consultation with other Council members within the decision making framework.

## Governance

- Members will adhere to the Village’s council-manager structure of government, where Council determines the policies and the Administrator conducts the administrative functions of the Village. Members, therefore, will defer to the authority and responsibility of the Administrator in all matters relating to the management of staff or their duties.
- Members will refrain from using their position to improperly influence members of staff in their duties or functions or to gain an advantage for themselves, their business or others.
- Members will respect the cost of human resources and not use those resources for unnecessary, improper or inefficient purposes.

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- Members will demonstrate respect for the bylaws by adhering to all Village bylaws and policies, and will never instruct or encourage any individual, organization or business to violate any Village policy or bylaw.
- Members are entitled to present their own views, but in doing so should acknowledge respect for the decision making processes of Council.