

Date: March 10, 2020
To: Nikki Gilmore, Chief Administrative Officer
From: Lena Martin, Manager of Finance and Administration
Subject: 2020 Draft Budget Information – 2020 Tax Implications - Completed Roll

PURPOSE

To present to the Committee of the Whole the 3rd Draft of the 2020 Budget for review and comment.

BACKGROUND

At the Regular Council Meeting No. 1503, held Tuesday, November 19, 2019, Council approved the 2020 budget deliberation schedule. This is the third of three sessions scheduled which will focus on the 2020 Operating, Project and Capital Expenses and Tax Implications.

DISCUSSION AND COMMENTS

This is the third opportunity the Committee has to review the 2020 Budget as prepared through consultation with the Village Department Managers. The following is a list of adjustments as directed by the Committee from Budget Session No. 2 and the Tax Implications of the Budget. In addition to the Committee's direction, Staff were asked to bring back estimates for Long Term Financing of the New Water Well In lieu of Reserves being allocated, and the ratio of Staff Salary and Benefit expenses in the Budget.

The following Projects and Capital additions remain for consideration by the Committee:

- ICompass Report Software
- SLRD/Firehall HVAC replacement
- Additional Fire Reserve **Shared Service
- Affordable Housing Data Review
- Development Cost Charge (DCC) Bylaw
- Dump box and sander replacement for PW
- Additional Park Reserve for Playground Equipment
- One Mile Lake Intake works
- Staff Positions (starting July 1) for Emergency Coordinator and PT Bylaw
- Local Transit Improvement **Shared Service

Tax Implications for each of the Capital/Projects are as follows and also shown in **Appendix A:**

	Consolidated	Projects/ Capital										VOP	Other Government	
		Icompass	SLRD/Firehall HVAC share	Additional Fire Reserve **Shared Service	Affordable Housing	DCC Bylaw	Dump box, sander	Addl. Park Reserve	OML Intake	New Staff	Local Transit Increase **Shared Service			
				\$ 81,183.00								\$ 73,897.00		
Project Expense		\$ (4,000.00)	\$ (17,792.00)	\$ (57,073.00)	\$ (6,750.00)	\$ (50,000.00)	\$ (24,000.00)	\$ (12,500.00)	\$ (15,000.00)	\$ (54,845.00)	\$ (24,632.00)		\$ (266,592.00)	\$ (73,375.00)
(Surplus)/Deficit	\$ 315,715	\$ 311,715	\$ 297,923	\$ 258,642	\$ 308,965	\$ 265,715	\$ 291,715	\$ 303,215	\$ 300,715	\$ 260,870	\$ 291,083			
Tax Increase	17.85%	17.62%	16.84%	14.62%	17.47%	15.02%	16.49%	17.14%	17.00%	14.75%	16.46%			
Tax Savings		-0.23%	-1.01%	-3.23%	-0.38%	-2.83%	-1.36%	-0.71%	-0.85%	-3.10%	-1.39%		-15.07%	-4.15%
Operating (Surplus)/Deficit	\$ (24,252.00)													
Tax Decrease	-1.37%													

The current operating budget is brought forward with a surplus of (\$24,252) and additional Capital/Projects totaling \$339,967 of which \$266,592 is the net Village of Pemberton service share.

Tax Implications

Tax Implications for the average home owner from the Completed Tax Roll are attached as **Appendix B** and show the value of tax increases at 5%, 10%, 15% and 20% by dollar value.

A review is also included of 2019 Tax rates of member municipalities for comparison in **Appendix C**. For example, a 5% residential tax increase on a home assessed at \$300,000 in Pemberton is \$24.16, Bowen Island \$31.60, Lillooet \$69.13, Rossland \$94.33 and Squamish \$44.84.

Water Fund

At the Committee's request we have provided a schedule of Long-Term Debt borrowing through the Municipal Finance Authority and the effect on the Water Fund Budget, in lieu of using Water Reserves to fund the installation of Well 4. Debt funding the well over 10, 15 and 20 years and the effect on user rates is included shown below and in **Appendix D**)

Well 4 Construction - \$360,000							
Long Term Debt Funding vs. Reserves		Interest 2.06%					
		MFA Actuarial					
	Borrowing	Principal Paid	Reduction	Interest Paid	Total Payment	Water Rates Increase	
10 Year	\$ 360,000	\$ 321,332	\$ 38,668	\$ 74,160	\$ 395,492	\$ 39,549	
15 Year	\$ 360,000	\$ 301,139	\$ 58,861	\$ 111,240	\$ 412,379	\$ 27,492	
20 Year	\$ 360,000	\$ 281,859	\$ 78,141	\$ 148,320	\$ 430,179	\$ 21,509	

Staffing

The following and attached as **Appendix E** is the 2020 Staff Salary and Benefit expenses and the 2020 budget request. These costs include staff, council and volunteer fire fighters and exclude taxation to Other Governments.

Total Operating and Capital Expenses	\$ 7,864,791.00
Total Wages (includes Council and Volunteer Fire Dept)	\$ 2,707,511.00
Total Benefits (CPP, EI, WCB, ETAX)	\$ 313,063.00
Total Benefits (Extended Health)	\$ 121,036.00
Percentage of Wages to Expenses	34%
Percentage of Employer Cost Benefits)	4%
Percentage of Extended Health	2%

Staff have also attached the 2020 Draft Budget Worksheets as **Appendix F**.

The future meetings tentatively scheduled, as approved at the Regular Council Meeting No. 1503 held, Tuesday, November 19, 2019 are shown below.

Date	Description
Tuesday, March 31 5:30 PM	<i>Committee of the Whole Meeting *Alternate week</i> <ul style="list-style-type: none"> <i>Budgeting Session #3 – 2020 Capital and Project Budgets with final Tax Implications for final review and 5 Year Financial Plan prior to Bylaws coming forward for adoption.</i>
Tuesday, April 7 5:30 PM	Regular Council Meeting <ul style="list-style-type: none"> 2020 - 2023 Five Year Financial Plan 1st, 2nd and 3rd readings (S.165 Community Charter)
Tuesday, April 21 5:30PM	Regular Council Meeting <ul style="list-style-type: none"> 2020 - 2023 Five Year Financial Plan 4th & Final 2020 Tax Rates Bylaw 1st, 2nd, and 3rd readings
Tuesday, May 5 5:30PM	Regular Council Meeting <ul style="list-style-type: none"> 2020 Tax Rates Bylaw 4th & Final (S. 197 Community Charter)

COMMUNICATIONS

An advertisement was placed in the Pique Newspaper, as well as included in the Village's eNEWS, on the Village Website and Facebook page.

As well, residents will again be able to participate in the budget process by submitting their questions to the Village at budget@pemberton.ca which can be found on the Village website as a link.

LEGAL CONSIDERATIONS

The development and review of the annual budget meets with the requirements as set out in legislation.

IMPACT ON BUDGET & STAFFING

The development of the annual budget is a component of the day to day operations of the Finance Department and has been incorporated into the annual work plan.

INTERDEPARTMENTAL IMPACT & APPROVAL

The Finance Department coordinates with Managers on each department budget and will move forward with the projects as approved by Council.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

Development of the 2020 draft budget has no impact on the region or neighboring jurisdictions at this time.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

POTENTIAL GOVERNANCE CONSIDERATIONS

The development of the 2020 Draft Budget meets with Strategic Theme Two: Good Governance being an open and accountable government and to fiscal responsibility. As well, it meets with Strategic Theme Three: Excellence in Service by continuing to deliver quality municipal services.

RECOMMENDATIONS

THAT the Committee of the Whole provide direction to Staff with respect to any changes to the 2020 Draft Budget as presented.

Attachments:

- Appendix A:** Tax Implications for each of the Capital/Projects
- Appendix B:** Tax Implications for the Average Home Owner
- Appendix C:** 2019 Tax Rates of Member Municipalities for Comparison
- Appendix D:** Long Term Debt on the New Well
- Appendix E:** Staff Salary and Benefit expenses and ratios
- Appendix F:** 2020 Draft Budget Worksheets

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

Appendix A

Appendix A
Updated

		Projects/ Capital													
		Icompass	SLRD/Firehall HVAC share	Additional Fire Reserve **Shared Service	Affordable Housing	DCC Bylaw	Dump box, sander	Addl. Park Reserve	OML Intake	New Staff (water,sewer fees by share)	Local Transit Increase **Shared Service	VOP	VOP User fees	Other Gov	
		\$ (81,183.00)									\$ (55,000.00)	\$ (73,897.00)			
Project Expense		\$ (4,000.00)	\$ (17,792.00)	\$ (57,073.00)	\$ (6,750.00)	\$ (50,000.00)	\$ (24,000.00)	\$ (12,500.00)	\$ (15,000.00)	\$ (29,616.00)	\$ (24,632.00)	\$ (241,363.00)	\$ (25,384.00)	\$ (73,375.00)	
(Surplus)/Deficit	\$ 260,236	\$ 256,236	\$ 242,444	\$ 203,163	\$ 253,486	\$ 210,236	\$ 236,236	\$ 247,736	\$ 245,236	\$ 230,620	\$ 235,604				
Tax Increase	14.71%	14.48%	13.70%	11.48%	14.33%	11.88%	13.35%	14.00%	13.86%	13.04%	13.32%				
Tax Savings		-0.23%	-1.01%	-3.23%	-0.38%	-2.83%	-1.36%	-0.71%	-0.85%	-1.67%	-1.39%	-13.65%			
Consolidated															
(Surplus)/Deficit	\$ 18,873.00														
Tax Increase	1.06%														

		Projects/ Capital													
		Icompass	SLRD/Firehall HVAC share	Additional Fire Reserve **Shared Service	Affordable Housing	DCC Bylaw	Dump box, sander	Addl. Park Reserve	OML Intake	New Staff (water,sewer fees by share)	Local Transit Increase **Shared Service	VOP	VOP User fees	Other Gov	
		\$ -									\$ (55,000.00)	\$ (73,897.00)			
Project Expense		\$ (4,000.00)	\$ (17,792.00)	\$ -	\$ (6,750.00)	\$ (50,000.00)	\$ -	\$ -	\$ -	\$ (29,616.00)	\$ (24,632.00)	\$ (132,790.00)	\$ (25,384.00)	\$ (49,265.00)	
(Surplus)/Deficit	\$ 151,663	\$ 256,236	\$ 242,444	\$ 260,236	\$ 253,486	\$ 210,236	\$ 260,236	\$ 260,236	\$ 260,236	\$ 230,620	\$ 235,604				
Tax Increase	8.57%	14.48%	13.70%	14.71%	14.33%	11.88%	14.71%	14.71%	14.71%	13.04%	13.32%				
Tax Savings		-0.23%	-1.01%	0.00%	-0.38%	-2.83%	0.00%	0.00%	0.00%	-1.67%	-1.39%	-7.51%			
Consolidated															
(Surplus)/Deficit	\$ 18,873.00														
Tax Increase	1.06%														
Current CPI	2.2%														

Remove \$99,247 transfer remains \$393,832 in reserves 2019

Remove From Boardwalk Reserve \$100,000 in reserves 2019

Appendix B

Appendix B
UPDATED

Completed Roll

Average Municipal Tax Increase 2020

Residential	Area	2019		Completed 2020		2020				Overall \$ Change				
		Assessment	Municipal Tax	Assessment	Municipal Tax Consolidated	5%	10%	15%	20%	1.06%	5%	10%	15%	20%
House	Poplar (H)	767,000	\$ 1,235.41	800,000	\$ 1,269.02	\$ 1,300.32	\$ 1,362.24	\$ 1,424.16	\$ 1,486.08	\$ 33.61	\$ 64.91	\$ 126.83	\$ 188.75	\$ 250.67
House	Laurel Street (H)	753,000	\$ 1,212.86	792,000	\$ 1,256.33	\$ 1,287.32	\$ 1,348.62	\$ 1,409.92	\$ 1,471.22	\$ 43.47	\$ 74.46	\$ 135.76	\$ 197.06	\$ 258.36
House	Hemlock	894,000	\$ 1,439.97	932,000	\$ 1,478.41	\$ 1,514.87	\$ 1,587.01	\$ 1,659.15	\$ 1,731.29	\$ 38.44	\$ 74.91	\$ 147.05	\$ 219.18	\$ 291.32
House	Pinewood (H)	1,098,000	\$ 1,768.55	1,121,000	\$ 1,778.21	\$ 1,822.08	\$ 1,908.84	\$ 1,995.61	\$ 2,082.37	\$ 9.66	\$ 53.53	\$ 140.29	\$ 227.06	\$ 313.82
House	Greenwood (H)	1,091,000	\$ 1,757.27	1,202,000	\$ 1,906.70	\$ 1,953.73	\$ 2,046.77	\$ 2,139.80	\$ 2,232.84	\$ 149.43	\$ 196.46	\$ 289.49	\$ 382.53	\$ 475.56
House	Elmwood	924,000	\$ 1,488.29	1,062,000	\$ 1,684.62	\$ 1,726.18	\$ 1,808.38	\$ 1,890.57	\$ 1,972.77	\$ 196.33	\$ 237.89	\$ 320.09	\$ 402.29	\$ 484.49
Duplex	Laburnum	729,000	\$ 1,174.20	763,000	\$ 1,210.33	\$ 1,240.18	\$ 1,299.24	\$ 1,358.29	\$ 1,417.35	\$ 36.13	\$ 65.98	\$ 125.04	\$ 184.09	\$ 243.15
Townhouse	Flint Street (TH)	412,600	\$ 664.57	377,900	\$ 599.45	\$ 614.24	\$ 643.49	\$ 672.74	\$ 701.99	\$ (65.12)	\$ (50.34)	\$ (21.09)	\$ 8.16	\$ 37.41
Townhouse	Park Street (TH)	574,400	\$ 925.19	573,600	\$ 909.89	\$ 932.33	\$ 976.73	\$ 1,021.12	\$ 1,065.52	\$ (15.30)	\$ 7.14	\$ 51.54	\$ 95.94	\$ 140.33
Townhouse	Laurel Street (TH)	547,000	\$ 881.05	546,000	\$ 866.10	\$ 887.47	\$ 929.73	\$ 971.99	\$ 1,014.25	\$ (14.95)	\$ 6.42	\$ 48.68	\$ 90.94	\$ 133.20
Townhouse	Vine (TH)	594,000	\$ 956.76	603,000	\$ 956.52	\$ 980.12	\$ 1,026.79	\$ 1,073.46	\$ 1,120.13	\$ (0.23)	\$ 23.36	\$ 70.03	\$ 116.71	\$ 163.38
Light Industry														
Industry	Highway 99	581,200	\$ 3,182.77	559,700	\$ 3,018.65	\$ 3,093.11	\$ 3,240.40	\$ 3,387.69	\$ 3,534.98	\$ (164.12)	\$ (89.66)	\$ 57.63	\$ 204.92	\$ 352.21
Industry	Venture Place	954,400	\$ 5,226.49	926,700	\$ 4,998.00	\$ 5,121.28	\$ 5,365.15	\$ 5,609.03	\$ 5,852.90	\$ (228.49)	\$ (105.20)	\$ 138.67	\$ 382.54	\$ 626.41
Commercial														
Business	Downtown	424,000	\$ 1,536.58	424,000	\$ 1,513.30	\$ 1,550.63	\$ 1,624.47	\$ 1,698.31	\$ 1,772.15	\$ (23.27)	\$ 14.06	\$ 87.90	\$ 161.74	\$ 235.58
Business	Downtown	2,262,000	\$ 8,197.49	2,336,000	\$ 8,337.45	\$ 8,543.11	\$ 8,949.93	\$ 9,356.74	\$ 9,763.56	\$ 139.96	\$ 345.62	\$ 752.44	\$ 1,159.25	\$ 1,566.07
Business	Downtown	3,089,000	\$ 11,194.54	3,232,700	\$ 11,537.87	\$ 11,822.48	\$ 12,385.46	\$ 12,948.43	\$ 13,511.41	\$ 343.34	\$ 627.95	\$ 1,190.92	\$ 1,753.90	\$ 2,316.87
Business	Industrial Park	333,000	\$ 1,206.79	333,000	\$ 1,188.51	\$ 1,217.83	\$ 1,275.82	\$ 1,333.82	\$ 1,391.81	\$ (18.28)	\$ 11.04	\$ 69.03	\$ 127.02	\$ 185.02
Business	Industrial Park	601,700	\$ 2,180.56	513,400	\$ 1,832.38	\$ 1,877.58	\$ 1,966.99	\$ 2,056.40	\$ 2,145.81	\$ (348.18)	\$ (302.98)	\$ (213.57)	\$ (124.16)	\$ (34.75)
Business	Industrial Park	762,900	\$ 2,764.75	725,800	\$ 2,590.46	\$ 2,654.36	\$ 2,780.76	\$ 2,907.16	\$ 3,033.56	\$ (174.29)	\$ (110.39)	\$ 16.01	\$ 142.41	\$ 268.81
Business	Industrial Park	2,075,000	\$ 7,519.80	1,992,000	\$ 7,109.67	\$ 7,285.05	\$ 7,631.96	\$ 7,978.87	\$ 8,325.77	\$ (410.13)	\$ (234.75)	\$ 112.16	\$ 459.07	\$ 805.97
Rec./Non-Profit														
	Downtown	350,600	\$ 564.71	350,600	\$ 556.15	\$ 569.87	\$ 597.00	\$ 624.14	\$ 651.28	\$ (8.56)	\$ 5.15	\$ 32.29	\$ 59.43	\$ 86.56
	Airport	2,880,000	\$ 4,638.82	2,273,000	\$ 3,605.60	\$ 3,694.54	\$ 3,870.47	\$ 4,046.40	\$ 4,222.33	\$ (1,033.22)	\$ (944.28)	\$ (768.35)	\$ (592.42)	\$ (416.49)
Farm														
	Downtown	542,091	\$ 873.15	539,091	\$ 855.15	\$ 876.24	\$ 917.97	\$ 959.69	\$ 1,001.42	\$ (18.00)	\$ 3.09	\$ 44.82	\$ 86.54	\$ 128.27

Appendix D

Well 4 Construction - \$360,000

Long Term Debt Funding vs. Reserves

Interest 2.06%

	Borrowing	Principal Paid	MFA Actuarial Reduction	Interest Paid	Total Payment	Water Rates Increase
10 Year	\$ 360,000	\$ 321,332	\$ 38,668	\$ 74,160	\$ 395,492	\$ 39,549
15 Year	\$ 360,000	\$ 301,139	\$ 58,861	\$ 111,240	\$ 412,379	\$ 27,492
20 Year	\$ 360,000	\$ 281,859	\$ 78,141	\$ 148,320	\$ 430,179	\$ 21,509

Appendix E

Total Operating and Capital Expenses	\$ 7,864,791.00
Total Wages (includes Council and Volunteer Fire Dept)	\$ 2,707,511.00
Total Benefits (CPP, EI, WCB, ETAX)	\$ 313,063.00
Total Benefits (Extended Health)	\$ 121,036.00
Percentage of Wages to Expenses	34%
Percentage of Employer Cost Benefits)	4%
Percentage of Extended Health	2%

Appendix F UPDATED

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Admin General Taxation	1,536,094	1,536,094	1,503,736	(32,358)	98%
	Allocate Legislative General Taxation	111,741	111,741	114,869	3,128	103%
	Allocate Fire General Taxation	439,722	439,722	532,723	93,001	121%
	Allocate Development General Taxation	234,913	234,913	215,347	(19,566)	92%
	Allocate Public Works/ Parks General Taxation	1,110,347	1,110,347	1,236,563	126,216	111%
	Allocate Transit General Taxation	38,839	38,839	69,908	31,069	180%
	Allocate Rec General Taxation			154,028		
	Allocate Water Taxation	147,350	147,350	363,776	216,426	247%
	Allocate Sewer Taxation	65,624	65,624	267,059	201,435	407%
	Allocate Airport General Taxation	28,742	28,742	30,628	1,886	107%
01-1-005000-6501	Transfer to/from Surplus	(781,125)	(781,125)	(1,067,273)	(286,148)	137%
01-1-006000-1301	Residential (Class 1)	(978,025)	(976,063)	(1,084,371)	(108,308)	111%
01-1-006000-1302	Utilities (Class 2)	(58,925)	(59,539)	(61,953)	(2,414)	104%
01-1-006000-1305	Light Industry (Class 5)	(51,875)	(51,879)	(50,870)	1,009	98%
01-1-006000-1306	Commercial (Class 6)	(401,976)	(411,041)	(398,841)	12,200	97%
01-1-006000-1307	Frontage Collection	(301,005)	(300,098)	(300,094)	4	100%
01-1-006000-1308	Recreation/Non-Profit (Class 8)	(7,137)	(7,138)	(6,311)	827	88%
01-1-006000-1309	Farm (Class 9)	(469)	(469)	(465)	4	99%
01-1-006000-1310	Community Enhancement Levy	(14,865)	(15,000)	(15,000)	-	100%
01-1-006000-1311	Community Initiatives and Opportunities	(29,930)	(30,000)	-	30,000	0%
01-1-006000-1312	Community Centre Parcel Tax				-	0%
01-1-006000-1313	Tax Penalties	(60,412)	(55,000)	(60,000)	(5,000)	109%
01-1-006000-1314	Tax Interest	12,803	(17,000)	(20,000)	(3,000)	118%
01-1-006000-1315	Reserve Tax Collection	(205,999)	(206,950)	(260,950)	(54,000)	126%
01-1-006200-1350	GIL - BC Rail	(276)	(3,000)	(275)	2,725	9%
01-1-006200-1351	GIL - BC Hydro	(25,752)	(30,000)	(26,000)	4,000	87%
01-1-006200-1352	GIL - Federal Government	(5,974)	(6,000)	(6,000)	-	100%
01-1-006300-1375	1% Revenue Grant - Telus	(7,186)	(7,200)	(7,200)	-	100%
01-1-006300-1376	1% Revenue Grant - BC Hyrdo	(36,261)	(40,000)	(38,686)	1,314	97%
01-1-006300-1377	1% Revenue Grant - Shaw	(4,416)	(4,500)	(4,244)	256	94%
01-1-006400-1400	Collections for School	(1,511,416)	(1,254,595)	(1,511,416)	(256,821)	120%
01-1-006400-1401	Collections for Policing Costs	(246,171)	(205,533)	(246,171)	(40,638)	120%
01-1-006400-1402	Collections for SLRD	(1,127,825)	(947,233)	(1,127,825)	(180,592)	119%
01-1-006400-1404	Collections for STSRHD	(34,893)	(31,037)	(34,893)	(3,856)	112%
01-1-006400-1405	Collections for MFA	(227)	(174)	(227)	(53)	131%
01-1-006400-1406	Collections for BCAA	(51,097)	(42,948)	(51,097)	(8,149)	119%
01-1-006600-1450	Investment Interest Income	(9,076)	(20,000)	(20,000)	-	100%
01-1-006650-1450	Interest Revenue - Accounts Receivable	(12,450)	(2,000)	(5,000)	(3,000)	250%
01-1-006900-1504	Licenses - Commercial Vehicles	-	(600)	-	600	0%
01-1-007000-1550	Sundry Revenue	(6,119)	(6,000)	(6,000)	-	100%
01-1-007000-1551	Revenue - Tax Certificates	(3,920)	(4,000)	(4,000)	-	100%
01-1-007000-1552	VOP Admin Fee - Fire Protection	(17,299)	(17,299)	(17,299)	-	100%
01-1-007000-1553	VOP Admin Fee - Rescue Service	(5,454)	(5,454)	(5,454)	-	100%
01-1-007100-1600	Rentals	(76,050)	(70,000)	(76,050)	(6,050)	109%
01-1-007200-1671	Grants - Provincial - SFC	(398,687)	(380,000)	(398,687)	(18,687)	105%
01-1-007300-1555	SOS - Admin reclass	(8,167)	(5,000)	(5,000)	-	100%
01-1-007300-1556	SOS - Water Reclass	(342,200)	(346,808)	(413,107)	(66,299)	119%
01-1-007300-1557	SOS - Sewer Reclass	(313,684)	(317,907)	(378,681)	(60,774)	119%
01-1-007300-1558	SOS - Airport Reclass	(42,775)	(43,351)	(51,638)	(8,287)	119%
01-1-007400-1976	DCC's - Parks Contribution		-		-	0%
	Total Revenues	(3,452,943)	(2,988,568)	(3,272,441)	(283,873)	109%
01-2-008700-6475	Transfer - School Levy	1,520,208	1,254,595	1,511,416	256,821	120%
01-2-008700-6476	Transfer - Police Tax	247,353	205,533	246,171	40,638	120%
01-2-008700-6477	Transfer - SLRD	1,132,673	947,233	1,127,825	180,592	119%
01-2-008700-6479	Transfer - STSRHD	35,060	31,037	34,893	3,856	112%
01-2-008700-6480	Transfer - MFA	228	174	227	53	131%
01-2-008700-6481	Transfer - BCAA	51,344	42,948	51,097	8,149	119%
01-2-008800-6501	Reclass Frontage to Water Revenue Fund	100,343	99,985	99,985	-	100%
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund	200,661	200,113	200,113	-	100%
01-2-008800-6504	Transfer to General - Capital				-	0%
01-2-008800-6505	Transfer to Future Reserves - Capital	206,921	206,950	260,950	54,000	126%
01-2-008800-6509	Transfer to/from Future Reserves				-	0%
	Total Expenses	3,494,791	2,988,568	3,532,677	544,109	118%
	(Surplus) / Deficit	41,848	(0)	260,236		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	<i>Allocate Admin General Taxation</i>	<i>(1,498,570)</i>	<i>(1,498,570)</i>	<i>(1,470,861)</i>	27,708	98%
	Surplus Carry Forward, 2019 Projects	(37,524)	(37,524)	(32,875)	4,649	88%
01-1-106800-1471	Fines - Dog Ticketing Fees	(50)	(200)	(51)	149	26%
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees	(2,730)	(2,500)	(2,785)	(285)	111%
01-1-106800-1473	Fines - Other Bylaw Enforcement Fines	(275)	(1,000)	(500)	500	50%
01-1-106900-1500	Admin - Application Fees	(36)	-	-	-	0%
01-1-106900-1502	Licenses - Dog	(6,025)	(5,000)	(6,025)	(1,025)	121%
01-1-106900-1503	Licenses - Business	(67,370)	(45,000)	(68,000)	(23,000)	151%
01-1-107200-1671	Grant - Provincial Project - General	(30,891)	(44,670)	(32,000)	12,670	72%
01-1-107200-1673	Grant - Other Project - General	(110,000)	(116,250)	-	116,250	0%
01-1-107200-1674	Contribution - Other Govt - General	(18,000)	(11,926)	(2,926)	9,000	25%
01-1-107200-1675	Contribution - Other - General	(200)	-	-	-	0%
01-1-107200-1676	Transit - Contributions	(8,307)	(8,307)	(8,307)	-	100%
01-1-107300-1925	Admin - Other Revenue - Misc	(3,957)	(3,000)	(4,000)	(1,000)	133%
01-1-107300-1927	Other Revenue - Gas Tax	-	-	-	-	0%
01-1-107500-1990	MFA Proceeds	-	-	(40,000)	(40,000)	0%
01-1-107600-6500	Admin - Transfer from Reserve	-	-	-	-	0%
	Total Revenues	(1,783,935)	(1,773,947)	(1,668,330)	105,617	94%
01-2-108000-0000	Admin - Building	545	-	500	-	-
01-2-108000-6000	Admin - Salaries	868,682	843,363	915,795	72,432	109%
01-2-108000-6002	Admin - Benefits	130,939	126,494	134,867	8,373	107%
	Employer Tax NEW	0	9,841	-	(9,841)	0%
01-2-108000-6003	Admin - Travel, Meals & Accomodation	9,712	15,000	12,000	(3,000)	80%
01-2-108000-6004	Admin - Interest,Comm. & Bank Fees	3,898	5,000	4,500	(500)	90%
01-2-108000-6005	Admin - Advertising	7,481	12,000	8,000	(4,000)	67%
01-2-108000-6006	Admin - Insurance	24,065	25,000	25,000	-	100%
01-2-108000-6007	Admin - Photocopier	4,380	4,728	4,750	22	100%
01-2-108000-6008	Admin - Postage	6,757	7,500	7,500	-	100%
01-2-108000-6010	Admin - Sundry	2,033	2,081	2,123	42	102%
01-2-108000-6011	Admin - Telephone	12,167	13,333	13,600	267	102%
01-2-108000-6012	Admin - Hydro	8,290	13,000	10,000	(3,000)	77%
01-2-108000-6013	Admin - Land Lease Fees	250	-	-	-	0%
01-2-108000-6014	Admin - IT/Software	40,048	43,630	49,500	5,870	113%
01-2-108000-6015	Admin - Elections	-	-	-	-	0%
01-2-108000-6016	Admin - Community School Expense	22,707	11,396	11,500	104	101%
01-2-108000-6019	Admin - Memberships and Prof. Fess	5,899	5,712	6,000	288	105%
01-2-108000-6020	Admin - Training	7,231	17,500	19,000	1,500	109%
01-2-108000-6021	Admin - Consultation & Special Evt.	4,804	5,000	5,000	-	100%
01-2-108000-6022	Admin - Bad Debt	-	-	-	-	0%
01-2-108000-6525	Admin - Debt Interest	3,472	11,728	8,788	(2,940)	75%
01-2-108000-6026	Admin - Website	9,543	8,100	9,600	1,500	119%
01-2-108000-6527	Admin - Debt Principal	88,105	67,630	54,974	(12,656)	81%
01-2-108000-6999	Penny Rounding Expense	(3)	-	-	-	0%
01-2-108100-6100	Admin - Accounting	27,452	26,000	28,000	2,000	108%
01-2-108100-6101	Admin - Legal	120,849	86,226	87,951	1,725	102%
01-2-108100-6103	Admin - Contract & Consultant Labour	12,386	45,000	25,000	(20,000)	56%
01-2-108100-6104	Admin - Records Management	9,269	10,000	10,200	200	102%
01-2-108200-6125	Admin - Maintenance	30,369	41,514	60,552	19,038	146%
01-2-108200-6126	Admin - Parts & Supplies	13,858	15,500	14,500	(1,000)	94%
01-2-108200-6127	Admin - Hardware	6,488	8,000	8,000	-	100%
01-2-108200-6128	Admin/Bylaw - Fuel & Oil	3,840	7,500	5,000	(2,500)	67%
01-2-108200-6129	Admin/Bylaw - Servicing	1,219	5,000	3,000	(2,000)	60%
01-2-108250-6023	<i>Amortization Expense - General</i>	-	-	-	-	0%
01-2-108300-6450	Promotions/Community Enhancement	14,477	15,000	15,000	-	100%
01-2-108300-6451	Community Init. & Opport. Fund	29,673	30,000	-	(30,000)	0%
01-2-108300-6454	Climate Action Carbon Tax Credits	2,475	2,000	2,500	500	125%
01-2-108400-6170	Project Admin - General Expense	171,944	189,560	30,000	(159,560)	16%
01-2-108400-6175	Admin - Bylaw Enforcement Exp	8,292	8,160	6,418	(1,742)	79%
01-2-108400-6454	Admin - Emergency Management	37,464	36,345	29,213	(7,132)	80%
	Total Operating Expenses	1,751,060	1,773,842	1,628,330	(145,512)	92%
01-2-108400-6550	Project - Capital Land Expense - Admin	-	-	-	-	0%
01-2-108400-6551	Project - Cap. Mach & Equip. Exp - Admin	-	-	40,000	40,000	0%
01-2-108400-6555	Project - Cap - Building	-	105	-	(105)	0%
	Total Capital Expenses	-	105	40,000	39,895	38095%
	Total Expenses	1,751,060	1,773,947	1,668,330	(105,617)	94%
	(Surplus) / Deficit	(32,875)	-	-		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Legislative General Taxation	(111,741)	(111,741)	(114,869)	(3,128)	103%
	Total Revenues	(111,741)	(111,741)	(114,869)	(3,128)	103%
01-2-158000-0000	Legislative Expenses - Other	1,456	2,871	2,000	(871)	70%
01-2-158000-6000	Legislative Indemnities	91,986	91,981	93,913	1,932	102%
01-2-158000-6002	Legislative - Benefits	1,625	388	1,706	1,318	439%
	Employer Tax NEW		1,801		(1,801)	0%
01-2-158000-6003	Leg. Exp. - Travel, Training & Accom.	20,772	12,000	15,000	3,000	125%
01-2-158000-6005	Leg. Exp. - Advertising	360	500	500	-	100%
01-2-158000-6006	Leg. Exp. - Insurance	750	1,000	750	(250)	75%
01-2-158000-6011	Leg. Exp. - Telephone	751	1,200	1,000	(200)	83%
01-2-158000-6014	Leg. Exp. - IT/Computer Allowance		-		-	0%
01-2-158000-6017	Governance Expenses - Public Relations		-		-	0%
	Total Expenses	117,700	111,741	114,869	3,128	103%
	(Surplus) / Deficit	5,959	-	-		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Fire General Taxation	(432,461)	(432,461)	(427,565)	4,896	99%
	Surplus/Deficit Fire	(7,262)	(7,262)	(96,163)	(88,902)	1324%
	Surplus/Deficit Resuce			(8,995)	(8,995)	0%
01-1-206500-1425	SLRD Contributions - Fire Protection	(176,638)	(176,514)	(180,620)	(4,107)	102%
01-1-206500-1426	SLRD Contributions - Rescue Service	(87,861)	(87,861)	(80,799)	7,062	92%
01-1-206510-1425	LilWat Contributions	(144,407)	(144,407)	(161,299)	(16,892)	112%
01-1-207201-1673	FD - Capital - Grants Other			-	-	0%
01-1-207300-1925	F/D - Other Revenue	(14,523)	(8,172)	(8,172)	-	100%
01-1-207500-1990	F/D - MFA Proceeds		-	-	-	0%
01-1-207600-6500	Fire - Transfer from Reserves			-	-	0%
	Total Revenues	(863,151)	(856,676)	(963,613)	(106,937)	112%
01-2-208000-0000	F/D - Rescue Dept Expense	78,866	87,861	89,794	1,933	102%
01-2-208000-6001	F/D - Honorarium & Wages	260,742	286,447	293,042	6,595	102%
01-2-208000-6002	F/D - Benefits	33,423	34,553	37,000	2,447	107%
	Employer Tax NEW		4,744		(4,744)	0%
01-2-208000-6003	F/D - Travel & Training	14,404	35,000	35,735	735	102%
01-2-208000-6004	F/D - Interest & Bank Charges	68			-	0%
01-2-208000-6005	F/D - Advertising	850	1,000	1,050	50	105%
01-2-208000-6006	F/D - Insurance	23,673	18,000	21,600	3,600	120%
01-2-208000-6009	F/D - Fees & Supplies	15,581	18,000	18,000	-	100%
01-2-208000-6010	F/D - Sundry	7,562	8,200	8,000	(200)	98%
01-2-208000-6011	F/D - Telephone	4,915	6,120	6,426	306	105%
01-2-208000-6012	F/D - Hydro	13,784	12,000	12,122	122	101%
01-2-208000-6014	F/D - IT/Software	9,922	7,195	7,411	216	103%
01-2-208000-6017	F/D - Rental Fees	23,162	25,735	25,735	-	100%
01-2-208000-6019	F/D - Memberships and Professional Fees	1,152	1,800	1,800	-	100%
01-2-208100-6101	F/D - Legal		1,000	1,050	50	105%
01-2-208200-6125	F/D - Maintenance	18,111	30,000	30,900	900	103%
01-2-208200-6126	F/D - Parts & Supplies	40,521	60,000	61,800	1,800	103%
01-2-208200-6128	F/D - Fuel & Oil	6,204	6,300	6,466	166	103%
01-2-208200-6129	F/D - Servicing	22,350	23,000	23,690	690	103%
01-2-208400-6170	Project - Non Capital Exp - Fire			-	-	0%
01-2-208600-6453	F/D - Public Relations	1,783	800	824	24	103%
01-2-208900-6525	Fire - Debt Servicing Interest Expense	12,457	12,611	12,166	(445)	96%
01-2-208900-6527	Fire - Debt Servicing Principal	31,324	31,170	31,615	445	101%
	Total Operating Expenses	620,854	711,536	726,226	14,691	102%
01-2-208800-6507	Transfer to Future Reserves - Fire Truck and/or Facilities			81,183	81,183	0%
01-2-208800-6507	Transfer to Future Reserves - Wildfire				-	0%
01-2-208800-6507	Transfer to Future Reserves - LilWat	96,640	96,640	114,672	18,032	119%
	Total Reserves	96,640	96,640	195,855	99,215	203%
01-2-208400-6551	Project - Cap Mach & Equip	40,499	48,500	21,532	(26,968)	44%
01-2-208400-6555	Project - Cap Building			20,000	20,000	0%
	Total Capital	40,499	48,500	41,532	(6,968)	86%
	Total Expenses	757,993	856,676	963,613	106,937	112%
	(Surplus) / Deficit	(105,158)	-	-		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Development General Taxation	(234,913)	(234,913)	(215,347)	19,566	92%
	Surplus Carry Forward, 2019 Projects				-	
01-1-256900-1500	DS - Application Fees	(54,535)	(45,000)	(110,000)	(65,000)	244%
01-1-256900-1501	Licenses - Building Permits	(295,838)	(225,000)	(270,000)	(45,000)	120%
01-1-256900-1505	Permit - Water Sprinkling	(120)	-	-	-	0%
01-1-257200-1673	Grants - Other	(1,149)	-	(10,151)	(10,151)	0%
01-1-257300-1920	DS - Recovery Revenue	(62,062)	(100,000)	(75,000)	25,000	75%
01-1-257300-1925	DS - Other Revenue - Misc	-	-	(30,000)	(30,000)	0%
	Total Revenues	(648,617)	(604,913)	(710,498)	(105,585)	117%
01-2-258000-0000	DS - Admin	3,444	5,500	15,651	10,151	285%
01-2-258000-6000	DS - Salaries	314,372	338,512	384,928	46,416	114%
01-2-258000-6002	DS - Benefits	51,290	60,923	56,419	(4,504)	93%
	Employer Tax NEW		4,063		(4,063)	0%
01-2-258000-6003	DS - Travel, Meals & Accomodation	2,503	3,090	3,000	(90)	97%
01-2-258000-6005	DS - Advertising	4,992	5,934	5,500	(434)	93%
01-2-258000-6006	DS - Insurance				-	0%
01-2-258000-6011	DS - Telephone	1,285	1,600	2,100	500	131%
01-2-258000-6014	DS - IT/Software	11,387	14,000	12,000	(2,000)	86%
01-2-258000-6019	DS - Memberships and Professional Fess	1,334	2,040	2,400	360	118%
01-2-258000-6020	DS - Training	3,079	6,000	7,000	1,000	117%
01-2-258100-6101	DS - Legal	14,661	10,000	15,000	5,000	150%
01-2-258100-6102	DS - Engineering Consulting			50,000	50,000	0%
01-2-258100-6103	DS - Contractors & Consult.	33,598	49,950	48,400	(1,550)	97%
01-2-258200-6125	DS - Maintenance				-	0%
01-2-258200-6126	DS - Parts & Supplies	1,734	3,300	2,000	(1,300)	61%
01-2-258200-6128	DS - Fuel & Oil	1,038		1,100	1,100	0%
01-2-258400-6170	Project Dev.- Non Capital Exp		-	30,000	30,000	0%
01-2-258400-6173	Projects - Recoverable DS Expenses	62,062	100,000	75,000	(25,000)	75%
	Total Operating Expenses	506,779	604,913	710,498	105,585	117%
01-2-258400-6552	Project - Cap. Eng. Struct. - DS		-		-	0%
01-2-258400-6557	DS Project - Capital Buildings		-		-	0%
	Total Capital Expenses	-	-	-	-	0%
	Total Expenses	506,779	604,913	710,498		
	(Surplus) / Deficit	(141,838)	-	-		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Public Works/ Parks General Taxation	(1,110,347)	(1,110,347)	(1,196,563)	(86,216)	108%
	Surplus Carry Forward, 2019 Projects	-	-	(40,000)		0%
01-1-307200-1671	Project - General - Prov. Grant	(5,982)	(21,500)	(5,394)	16,107	25%
01-1-307201-1671	Project Works Capital - Provincial Grant	(5,329,552)	(5,041,490)	(214,000)	4,827,490	4%
01-1-307201-1673	Grant Project - Other		(54,000)	(76,000)	(22,000)	141%
01-1-307201-1674	Capital Project - Contrib. - Other Govt	(300,000)		(92,000)	(92,000)	0%
01-1-307201-1675	Project Works - Contribution Other	(3,000)	(2,500)	-	2,500	0%
01-1-307300-1925	Works - Other Revenue - Misc	-		-	-	0%
01-1-007400-1975	DCC Roads Contribution		(50,000)	(217,000)	(167,000)	434%
01-1-007400-1976	DCC's - Parks Contribution			-	-	0%
01-1-307500-1990	MFA Proceeds PW	(570,464)	(30,000)	-	30,000	0%
01-1-307600-6500	Public Works - Transf fr Reserve	(626,714)	(638,700)	(110,000)	528,700	17%
01-1-357200-1673	Projects - General Parks - Grants Other	(75,473)	(12,500)	-	12,500	0%
01-1-357201-1672	Parks Cap. - Other Govt Contr		-	-	-	0%
01-1-357201-1673	Capital Grants - Other	(4,000)	(5,000)	(50,000)	(45,000)	1000%
01-1-357600-6500	Parks - Transfer from Reserve		(8,000)	(8,000)	-	100%
	Total Revenues	(8,025,531)	(6,974,037)	(2,008,956)	4,965,080	29%
01-2-308000-0000	Works - Administration	369	1,585	1,500	(85)	95%
01-2-308000-6000	Works - Salaries	518,942	482,940	519,009	36,069	107%
01-2-308000-6002	Works - Benefits	69,836	77,700	73,328	(4,372)	94%
	Employer Tax NEW	-	9,346		(9,346)	0%
01-2-308000-6003	Works - Travel, Meals & Accomodation	2,901	3,141	3,000	(141)	96%
01-2-308000-6005	Works - Advertising	1,646	1,650	2,000	350	121%
01-2-308000-6006	Works - Insurance	20,964	30,191	28,000	(2,191)	93%
01-2-308000-6011	Works - Telephone	2,606	2,960	3,606	646	122%
01-2-308000-6012	Works - Hydro	23,386	29,487	24,555	(4,932)	83%
01-2-308000-6014	Works - IT Software	3,782	4,800	4,000	(800)	83%
01-2-308000-6019	Works - Memberships and Profesional Fees	710	600	746	146	124%
01-2-308000-6020	Works - Training	1,219	9,500	9,500	-	100%
01-2-308000-6174	Works - Labour Relations Expense	269	500	500	-	100%
01-2-308000-6525	Works - Equipment Interest	6,539	7,866	6,481	(1,385)	82%
01-2-308000-6527	Works - Equipment Principal	52,731	79,176	106,206	27,030	134%
01-2-308100-6101	Works - Legal	1,031	1,000	1,030	30	103%
01-2-308100-6102	Works - Engineering Consulting				-	0%
01-2-308100-6103	Works - Contractors & Consultants	4,307	27,500	25,000	(2,500)	91%
01-2-308200-6125	Works - Maintenance	38,116	53,000	53,000	-	100%
01-2-308200-6126	Works - Parts & Supplies	20,898	15,000	49,000	34,000	327%
01-2-308200-6128	Works - Fuel & Oil	27,641	30,000	30,000	-	100%
01-2-308200-6129	Works - Servicing	2,483			-	0%
01-2-308200-6176	Works - Road Maintenance	89,000	170,000	170,000	-	100%
01-2-308200-6177	Works - Trail Maintenance	18,620	20,000	6,788	(13,212)	34%
01-2-308400-6170	Project - Non Capital Exp - Works	6,951	55,000	110,000	55,000	200%
01-2-358000-6002	Parks - Benefits	-			-	0%
01-2-358000-6005	Parks - Advertising	165	-		-	0%
01-2-358000-6006	Parks - Insurance	12,680	11,069	13,060	1,991	118%
01-2-358000-6012	Parks - Hydro	5,187	5,000	5,446	446	109%
01-2-358200-6125	Parks - Maintenance	55,183	65,000	50,700	(14,300)	78%
01-2-358200-6126	Parks - Parts & Supplies	18,292	15,759	20,000	4,241	127%
01-2-358200-6127	Parks - Hardware	45	1,000	500	(500)	50%
01-2-358200-6128	Parks - Fuel & Oil	4,959	8,577	5,500	(3,077)	64%
01-2-358400-6170	Projects - General - Parks	-	-		-	0%
	Total Operating Expenses	1,011,458	1,219,347	1,322,456	103,109	108%
01-2-308400-6551	Project - Cap. Mach & Equip. Exp - PW	26,483	7,000	50,000	43,000	714%
01-2-308400-6552	Project - Cap. Eng. Struct. - PW	6,871,131	5,667,690	407,000	(5,260,690)	7%
01-2-308400-6555	Project - Cap - Building				-	0%
01-2-358400-6550	Project - Capital Land Expense - Parks				-	0%
01-2-358400-6551	Project - Cap. Mach & Equip. Exp - Parks	26,932	30,000		(30,000)	0%
01-2-358400-6552	Project - Cap. Eng. Struct. - Parks			217,000	217,000	0%
	Total Capital Expenses	6,924,546	5,704,690	674,000	(5,030,690)	12%
01-2-358800-6509	Reserve - Transfer for Future Capital Expendit	50,000	50,000	12,500	(37,500)	25%
	Total Reserves	50,000	50,000	12,500	(37,500)	25%
	Total Expenses	7,986,004	6,974,037	2,008,956	(4,965,081)	29%
	(Surplus) / Deficit	(39,527)	0	-		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Transit General Taxation	(38,839)	(38,839)	(69,908)	(31,069)	180%
01-1-507300-1925	Transit - Other Revenue	-	-	-	-	0%
01-1-507600-6500	Transit - Transfer from Reserve	(16,706)	-	-	-	0%
01-1-507700-1700	Adult Monthly Passes	(41,655)	(47,525)	(42,488)	5,037	89%
01-1-507700-1701	Senior/Student Monthly Passes	(11,728)	(13,340)	(11,963)	1,377	90%
01-1-507700-1702	Adult Commuter Tickets	(46,156)	(36,057)	(47,079)	(11,022)	131%
01-1-507700-1703	Senior/Student Tickets	(2,580)	(3,152)	(2,632)	520	83%
01-1-507700-1704	Local Adult Tickets	(9,840)	(8,660)	(10,037)	(1,377)	116%
01-1-507700-1705	Local Senior/Student Tickets	(792)	(822)	(808)	14	98%
01-1-507700-1706	Local Transit Farebox	(45,097)	(50,588)	(45,999)	4,589	91%
01-1-507700-1710	Greyhound Ticket Sales	-	-	-	-	0%
01-1-507700-1720	Whistler Transit Farebox Contribution	(48,937)	(41,340)	(49,916)	(8,576)	121%
01-1-507700-1721	BC Bus Pass Programme	(12,945)	(9,160)	(13,204)	(4,044)	144%
01-1-507700-1723	BCT Municipal Admin Charge Allowance	(8,307)	(8,027)	(8,473)	(446)	106%
01-1-507700-1724	Partner Contributions	(77,678)	(77,678)	(139,816)	(62,138)	180%
01-1-507700-1725	BCT Contributions	(286,937)	(289,547)	(292,676)	(3,129)	101%
	Total Revenues	(648,197)	(624,735)	(734,997)	(110,262)	118%
01-2-508000-7000	Transit - Admin Fee	8,307	8,307	8,307	(0)	100%
01-2-508000-7001	Transit - Operating Contract	639,013	612,998	725,690	112,692	118%
01-2-508000-7002	Transit - Greyhound Ticket Purchases	-	-	-	-	0%
01-2-508000-7005	Transit - Misc Expense	877	3,430	1,000	(2,430)	29%
01-2-508800-6509	Transfer to Partner Reserve (Restricted)	-	-	-	-	0%
	Total Expenses	648,197	624,735	734,997	110,262	118%
	(Surplus) / Deficit	(0)	-	-		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
Recreation Annual Budget (SLRD, Allocate Recreation General Taxation (June - December))						
01-1-606500-1674	SLRD Contributions - Recreation	(655,216)	(654,686)	(940,105)	(285,419)	144%
	<i>Surplus Carry Forward, 2019 Projects</i>			(154,028)	(154,028)	0%
01-1-606600-1450	Interest Revenue	(3,787)	(2,035)	(3,360)	(1,325)	165%
01-1-607200-1675	Grants - Contributions Other	-	(250)	(1,250)	(1,000)	500%
01-1-607201-1670	Grants - Federal Govt	-	-	(2,000)	(2,000)	0%
01-1-607201-1671	Grants - Provincial Govt	(600)	6,002	(1,000)	(7,002)	-17%
01-1-607201-1672	Grants - Other Govt	-	(2,123)	-	2,123	0%
01-1-607201-1673	Grants - Other	(1,480)	(1,100)	(3,600)	(2,500)	327%
01-1-607300-1600	Rec - Rental Fees	(77,815)	(74,294)	(167,484)	(93,191)	225%
01-1-607300-1925	Miscellaneous Revenue	(8,258)	(5,449)	(9,068)	(3,619)	166%
01-1-607500-1990	MFA Proceeds	(34,750)	(24,900)	(20,516)	4,384	82%
01-1-607600-6500	Transfer from Reserve	-	-	(25,000)	(25,000)	0%
01-1-607700-1726	Rec - Adult Program Revenue	(43,323)	(17,539)	(50,270)	(32,731)	287%
01-1-607700-1727	Rec - Children's Program Revenue	(52,942)	(17,602)	(77,675)	(60,073)	441%
01-1-607700-1728	Rec - Childrens Camp Revenue	(15,568)	(16,010)	(16,748)	(738)	105%
01-1-607700-1729	Rec - Special Event Revenue	(1,560)	625	(263)	(888)	-42%
01-1-607700-1730	Rec - Fitness Centre Revenue	(83,428)	(63,641)	(129,465)	(65,824)	203%
	Total Revenues	(978,727)	(873,002)	(1,601,831)	(728,830)	183%
01-2-608000-0000	General Administration	551	413	711	298	172%
01-2-608000-6000	Rec - Salaries	273,574	312,489	500,824	188,335	160%
01-2-608000-6002	Rec - Benefits	63,569	79,512	130,779	51,268	164%
01-2-608000-6003	Travel	902	2,744	3,568	825	130%
01-2-608000-6004	Interest & Bank Charges	5,579	2,225	9,000	6,775	405%
01-2-608000-6005	Advertising	1,025	2,210	3,150	940	143%
01-2-608000-6006	Insurance	(22)	(849)	3,225	4,074	-380%
01-2-608000-6007	Photocopier	5,350	5,344	8,000	2,656	150%
01-2-608000-6008	Postage	55	100	102	2	102%
01-2-608000-6009	Rec - Office Supplies	4,504	4,345	5,900	1,555	136%
01-2-608000-6010	Rec - Sundry	699	4,622	5,200	578	113%
01-2-608000-6011	Telephone	6,799	6,040	14,300	8,260	237%
01-2-608000-6012	Hydro	27,561	34,233	58,854	24,621	172%
01-2-608000-6014	IT/Software	10,199	14,582	33,608	19,026	230%
01-2-608000-6019	Memberships & Professional Fees	716	68	1,300	1,232	1903%
01-2-608000-6020	Training	835	3,114	8,250	5,136	265%
01-2-608000-6022	Rec - Bad Debt	95	-	-	-	-
01-2-608000-6025	Licenses & Permits	(477)	173	750	577	435%
01-2-608000-6525	Rec - Debt Servicing Interest Expense	208	664	5,387	4,722	811%
01-2-608000-6527	Rec - Debt Servicing Principal	1,089	(15,999)	4,107	20,106	-26%
01-2-608100-6101	Legal	-	4,135	2,530	(1,605)	61%
01-2-608100-6103	Contractors & Consultants	104,120	58,531	103,570	45,039	177%
01-2-608200-6125	Maintenance/ Security	118,349	135,569	207,799	72,230	153%
01-2-608200-6126	Rec - Parts & Supplies	10,539	5,300	6,766	1,466	128%
01-2-608200-6127	Hardware	9,004	4,983	9,000	4,017	181%
01-2-608200-6128	Fuel	662	(435)	1,450	1,885	-333%
01-2-608200-6129	Servicing	-	2,500	2,550	50	102%
01-2-608400-6170	Projects - General	8,702	15,823	2,550	(13,273)	16%
01-2-608400-6601	Operating Costs - Adult Programs	23,211	12,829	45,418	32,589	354%
01-2-608400-6602	Operating Costs - Childrens Programs	45,694	28,594	75,599	47,005	264%
01-2-608400-6603	Operating Costs - Summer Camp	21,559	12,760	14,235	1,475	112%
01-2-608400-6604	Operating Costs - Special Events	8,575	9,127	16,000	6,873	175%
01-2-608400-6605	Operating Costs - Fitness Centre	11,325	20,376	30,600	10,224	150%
	Total Operating Expenses	764,551	766,122	1,315,081	548,960	172%
01-2-608400-6550	Project - Capital Land Expense - Rec	-	-	-	-	-
01-2-608400-6551	Project - Cap. Mach & Equip. Exp - Rec	41,090	33,130	70,000	36,870	211%
01-2-608400-6552	Project - Cap. Eng. Struct. - Rec	7,769	36,750	101,750	65,000	277%
01-2-608400-6557	Project - Cap - Building Rec	11,289	37,000	20,000	(17,000)	54%
	Total Capital Expenses	60,148	106,880	191,750	84,870	179%
01-2-608800-6509	Transfer to Reserve	-	-	95,000	95,000	0%
	Total Reserves	-	-	95,000	95,000	0%
	Total Expenses	824,699	873,002	1,601,831		
	(Surplus) / Deficit	(154,028)	-	-		
With New Projects	General Fund Total (Surplus) / Deficit	(425,619)	0	260,236		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
<i>Allocate Admin General Taxation</i>						
Surplus Carry Forward/ 2018 Projects		(147,350)	(147,350)	(363,776)	(216,426)	247%
03-1-406100-1325	Water - Village User Rates	(889,666)	(771,610)	(821,610)	(50,000)	106%
03-1-406100-1326	Water - Frontage Taxes Reclassed	(100,343)	(99,985)	(99,985)	-	100%
03-1-406100-1327	Water - Connection Fees	(18,375)	(20,000)	(20,000)	-	100%
03-1-406100-1329	Water - Penalties	(19,221)	(15,000)	(15,000)	-	100%
03-1-406100-1333	Water - OB User Rates	(27,711)	(26,297)	(26,297)	-	100%
03-1-406100-1334	Water - IP User Rates	(80,367)	(62,304)	(62,304)	-	100%
03-1-406100-1335	Water - PNID User Rates	(148,869)	(114,490)	(114,490)	-	100%
03-1-406600-1450	Water - Investment Income	-	(1,020)	(500)	520	49%
03-1-407201-1675	Capital Projects - Contributions	-	-	-	-	0%
03-1-407300-1925	Water - Other Revenue	(390)	-	(60,000)	(60,000)	0%
03-1-407600-6500	Water - Transfer from Reserve	-	(99,180)	(251,773)	(152,593)	254%
Total Revenue		(1,432,292)	(1,357,236)	(1,835,735)	(478,499)	135%
03-2-408000-0000	Water - Administration	3,033	6,180	5,000	(1,180)	81%
03-2-408000-6000	Water - Salaries	420,192	458,451	506,518	48,067	110%
03-2-408000-6002	Water - Benefits	9,720	8,943	10,206	1,263	114%
	Employer Tax NEW		9,114		(9,114)	0%
03-2-408000-6003	Water - Travel & Training	-	1,500	1,000	(500)	67%
03-2-408000-6004	Water - Interest & Bank Charges	-	-	-	-	0%
03-2-408000-6005	Water - Advertising	541	2,060	1,800	(260)	87%
03-2-408000-6006	Water - Insurance	17,459	17,510	17,983	473	103%
03-2-408000-6011	Water - Telephone	2,995	2,883	3,085	202	107%
03-2-408000-6012	Water - Hydro	54,139	60,000	55,763	(4,237)	93%
03-2-408000-6014	Water - IT/Software	2,704	3,000	73,000	70,000	2433%
03-2-408000-6018	Water - Purchases	16,126	26,420	26,610	190	101%
03-2-408000-6020	Water - Training	599	1,000	2,500	1,500	250%
03-2-408000-6022	Water - Bad Debt Expense	-	-	-	-	0%
03-2-408000-6025	Water - Licenses & Permits	-	4,737	4,500	(237)	95%
03-2-408100-6101	Water - Legal	1,049	2,000	1,500	(500)	75%
03-2-408100-6102	Water - Engineering	1,950	-	-	-	0%
03-2-408100-6103	Water - Contractors & Consultants	7,282	120,000	50,000	(70,000)	42%
03-2-408200-6125	Water - Maintenance	54,147	56,500	92,771	36,271	164%
03-2-408200-6126	Water - Parts & Supplies	1,515	5,500	2,000	(3,500)	36%
03-2-408200-6128	Water - Fuel	12,162	7,640	12,527	4,887	164%
03-2-408250-6023	Amortization Expense - Water	-	-	-	-	0%
03-2-408900-6525	Water - Interest Expense	51,536	51,536	52,726	1,190	102%
03-2-408900-6527	Water - Principal Payment	57,763	57,763	67,247	9,483	116%
03-2-409100-6024	Water - Contingency	-	-	-	-	0%
03-2-408400-6170	Project - Non Capital Exp - Water	-	500	-	(500)	0%
Total Operating Expenses		714,912	903,236	986,735	83,499	109%
03-2-408400-6553	Project - Cap. Village Core Exp - Water	29,604	130,000	465,000	335,000	358%
03-2-408400-6554	Project - Cap. Ind Park Exp - Water	-	-	60,000	60,000	0%
Total Capital Expenses		29,604	130,000	525,000	395,000	404%
03-2-408800-6509	Transfer to/from Future Reserves	324,000	324,000	324,000	-	100%
Total Reserves		324,000	324,000	324,000	-	100%
Total Expenses		1,068,516	1,357,236	1,835,735	478,499	135%
(Surplus) / Deficit		(363,776)	-	-		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Reclass General Taxation		-		-	0%
	Surplus Carry Forward/ 2019 Projects	(65,624)	(65,624)	(267,059)	(201,435)	407%
05-1-456100-1325	Sewer - Village User Rates	(825,727)	(780,651)	(802,029)	(21,378)	103%
05-1-456100-1326	Sewer - Frontage Taxes Reclassed	(200,661)	(200,113)	(200,113)	-	100%
05-1-456100-1327	Sewer - Connection Fees	(19,100)	(7,354)	(10,000)	(2,646)	136%
05-1-456100-1329	Sewer - Penalties	(16,325)	(7,354)	(10,000)	(2,646)	136%
05-1-456100-1333	Sewer - OB User Rates	(3,025)	(1,631)	(2,131)	(500)	131%
05-1-456100-1334	Sewer - IP User Rate	(41,350)	(16,878)	(35,000)	(18,122)	207%
05-1-456600-1450	Sewer - Investment Income	-	-	-	-	0%
05-1-457300-1925	Sewer - Other Revenue	-	-	-	-	0%
05-1-457300-1981	Sewer - LSA Annual Commuted Revenue	(2,229)	(2,229)	(2,229)	-	100%
05-1-457600-6500	Sewer - Transfer from Reserves			(227,934)	(227,934)	0%
	Total Revenues	(1,174,041)	(1,081,834)	(1,556,495)	(474,660)	144%
05-2-458000-0000	Sewer - Administration	3,085	5,000	5,000	-	100%
05-2-458000-6000	Sewer - Salaries	409,062	421,353	486,438	65,085	115%
05-2-458000-6002	Sewer - Benefits	10,088	9,458	10,592	1,134	112%
	Employer Tax NEW	-	8,401	-	(8,401)	0%
05-2-458000-6003	Sewer - Travel & Conference	1,104	1,000	1,000	-	100%
05-2-458000-6005	Sewer - Advertising	-	500	600	100	120%
05-2-458000-6006	Sewer - Insurance	31,293	31,191	31,919	727	102%
05-2-458000-6011	Sewer - Telephone	2,402	4,000	3,000	(1,000)	75%
05-2-458000-6012	Sewer - Hydro	47,738	51,500	49,170	(2,330)	95%
05-2-458000-6014	Sewer - IT/Software	2,295	3,000	3,000	-	100%
05-2-458000-6020	Sewer - Training	-	1,500	1,500	-	100%
05-2-458100-6101	Sewer - Legal	120	1,500	1,000	(500)	67%
05-2-458100-6102	Sewer - Engineering	-	-	-	-	0%
05-2-458100-6103	Sewer - Contractors & Consultants	17,731	50,000	35,000	(15,000)	70%
05-2-458200-6125	Sewer - Maintenance	94,362	128,089	146,800	18,711	115%
05-2-458200-6126	Sewer - Parts & Supplies	4,844	5,000	10,000	5,000	200%
05-2-458200-6127	Sewer - Hardware	-	-	23,000	23,000	0%
05-2-458200-6128	Sewer - Fuel	516	-	500	500	0%
05-2-458250-6023	Amortization Expense - Sewer	-	-	-	-	0%
05-2-458900-6525	Sewer - Interest Expense	74,012	74,012	74,012	-	100%
05-2-458900-6527	Sewer - Principal Payment	128,330	128,330	128,330	-	100%
	Total Operating	826,982	923,834	1,010,862	87,027	109%
05-2-458400-6553	Project - Cap. Village Core Exp - Sewer	-	78,000	403,633	325,633	517%
05-2-458400-6554	Project - Cap. Ind Park Exp - Sewer	-	-	22,000	22,000	#DIV/0!
	Total Capital Expenses	-	78,000	425,633	347,633	546%
05-2-458800-6509	Transfer to/from Future Reserves	80,000	80,000	120,000	40,000	150%
	Total Reserves	80,000	80,000	120,000	40,000	150%
	Total Expenses	906,982	1,081,834	1,556,495	474,660	144%
	Suplus/Deficit	\$ (267,059)	\$ -	\$ -		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Reclass General Taxation	(28,742)	(28,742)	(19,809)	8,932	69%
	Surplus Carry Forward, 2019 Projects			(10,819)	(10,819)	
07-1-557100-1602	Air - Lease & Maintenance Fees	(23,476)	(22,000)	(25,000)	(3,000)	114%
07-1-557200-1671	Grant - Provincial Project - General				-	
07-1-557300-1925	Airport - Other Revenue	(16,627)	(6,000)	(10,000)	(4,000)	167%
07-1-557300-1931	Airport - Tie Down Fees	(540)	(1,030)	(1,000)	30	97%
07-1-557300-1932	Airport - Landing Fees	(1,200)	(1,030)	(600)	430	58%
	Total Revenues	(70,585)	(58,802)	(67,228)	(8,426)	114%
07-2-558000-0000	Airport - Admin	72	525	500	(25)	95%
07-2-558000-6000	Airport - Salaries	46,465	45,351	55,253	9,902	122%
	Employer Tax NEW		884		(884)	0%
07-2-558000-6002	Airport - Benefits		-	-	-	0%
07-2-558000-6005	Airport - Advertising		525	600	75	114%
07-2-558000-6006	Airport - Insurance	4,093	3,781	4,175	394	110%
07-2-558000-6010	Airport - Sundry		210	200	(10)	95%
07-2-558000-6012	Airport - Hydro	1,747	3,136	2,000	(1,136)	64%
07-2-558000-6014	Airport- IT		515	500	(15)	97%
07-2-558100-6101	Airport - Legal	7,261	2,874	3,000	126	104%
07-2-558100-6102	Airport - Engineering	-	-	-	-	
07-2-558100-6103	Airport - Contractors & Consultants	-	-	-	-	0%
07-2-558200-6125	Airport - Maintenance	128	500	500	-	100%
07-2-558200-6126	Airport - Parts & Supplies		500	500	-	100%
07-2-558200-6176	Air - Roads		-	-	-	
07-2-558250-6023	Amortization Expense - Airport		-	-	-	
	Total Expenses	59,766	58,802	67,228	8,426	114%
07-2-558400-6552	Project - Capital Eng Struct - Air		-	-	-	
	Total Capital Expenses	-	-	-	-	0%
07-2-558800-6509	Transfer to/from Future Reserves		-	-	-	
	Total Reserves	-	-	-	-	0%
	Airport Fund Total (Surplus) / Deficit	(10,819)	-	(0)		

Village of Pemberton

Statement of Operation ending December 31, 2019

Consolidated

	2019	2019	2020	Budget	Budget
	Actual	Budget	Budget	\$	%
Revenues:					
Taxation	2,177,680	2,220,877	2,341,260	120,383	105%
Water and sewer user rates	2,018,944	1,776,090	1,866,090	90,000	105%
User charges	2,172,626	1,965,890	2,578,184	612,294	131%
Penalties and interest income	47,996	24,354	30,000	5,646	123%
Government transfers:					
Provincial	5,765,712	5,481,658	651,081	(4,830,577)	12%
Federal	-	-	2,000	2,000	0%
Other local governments	1,382,122	1,077,516	1,457,749	380,232	135%
Investment income	12,863	23,055	23,860	805	103%
Other revenues	309,426	322,528	345,548	23,020	107%
Collections on behalf of other governments	2,971,629	2,481,520	2,971,629	490,109	120%
	16,858,997	15,373,488	12,267,400	(3,106,088)	80%
Expenditures:					
General government	2,428,852	2,442,688	2,423,222	(19,466)	99%
Fire protection services	589,530	680,366	694,611	14,246	102%
Development and planning services	506,779	604,913	710,498	105,585	117%
Public works and parks	958,727	1,140,171	1,216,250	76,079	107%
Recreation	763,462	782,121	1,310,975	528,854	168%
Water utility	657,149	845,473	919,489	74,015	109%
Sewer utility	698,652	795,504	882,532	87,027	111%
Airport services	59,766	58,802	67,228	8,426	114%
Transfers to other governments	2,986,866	2,481,520	2,971,629	490,109	120%
	9,649,783	9,831,558	11,196,434	1,364,876	114%
Annual (Surplus) / Deficit	(7,209,214)	(5,541,930)	(1,070,967)		
ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS					
Non-cash items included in Annual (Surplus)/Deficit					
Amortization on tangible capital assets				-	
Cash items NOT included in Annual (Surplus)/Deficit					
Capital expenditures	7,054,797	6,068,175	1,897,915	(4,170,260)	31%
Loan proceeds	(605,214)	(54,900)	(60,516)	(5,616)	110%
Long term debt payments	217,417	217,263	227,192	9,928	105%
Capital Equipment payments	141,925	130,807	165,287	34,479	126%
Transfers to/from Statutory Reserves	-	(50,000)	(217,000)	(167,000)	434%
Transfers from Non-Statutory Reserves	(643,420)	(745,880)	(622,706)	123,174	83%
Transfers to Non-Statutory Reserves	757,561	757,590	1,008,305	250,715	133%
Transfers to/(from) Unappropriated Surplus	(781,125)	(781,125)	(1,067,273)	(286,148)	137%
Financial Plan Balance	(1,067,273)	0	260,236		
General Fund (Surplus) / Deficit	(425,619)	0	260,236		
Water Fund (Surplus) / Deficit	(363,776)	-	-		
Sewer Fund (Surplus) / Deficit	(267,059)	-	-		
Airport Fund (Surplus) / Deficit	(10,819)	-	(0)		