

Date: February 2, 2021

To: Nikki Gilmore, Chief Administrative Officer

From: Lena Martin, Manager of Finance

Subject: 2021 Operating Budgets, Capital, and Project Budgets 1st Draft

PURPOSE

To present to the Committee of the Whole the draft 2021 Budget for review and comment.

BACKGROUND

At the Regular Council Meeting No. 1529, held Tuesday, December 8, 2020, Council approved the 2021 budget deliberation schedule. This is the first of three sessions scheduled which will focus on the 2021 Operating Budgets, Capital and Project Budgets.

DISCUSSION AND COMMENTS

This is the first opportunity the Committee has to review the 2021 Budget as prepared through consultation with the Village Department Managers. The following is a list of calculations and allocations not apparent on the face of the budget:

- Taxes are shown with **zero increases** and Non-Market Change of \$75,477, this will be discussed during the Tax Impact deliberations after the Capital and Project budget has been reviewed;
- Taxes are shown with no increase for collections to Other Governments as taxes collected under the agreements for the Regional District, School District, Police, Sea to Sky Regional Hospital District, Municipal Finance Authority and BC Assessment are not a part of the Village of Pemberton deliberations;
- Transit is budgeted using the BC Transit estimated Revenues and Expenses from the Annual Service Agreement;
- Administration Salaries are expensed to the General Fund and reclassified to the Water, Sewer and Airport Funds as a proportionate share. The allocation to the Water Fund is 24%, the Sewer Fund is 22% and the Airport Fund is 3%. Public Works and Parks Salaries are not reclassified, they are allocated on a per hour basis for actual time spent;
- Salaries include possible merit increases and the salary grid has been updated to reflect a CPI increase of 0.8%
- Salaries updated to reflect 2020 staffing changes: F/T Project & Research Coordinator hired at the end of 2020 is included, F/T Emergency Services Coordinator updated to full year from half year in 2020, F/T Fire/Emergency Administrative Assistant updated to full year from half year in 2020..
- Salaries updated to reflect changes in the 2021 staffing changes. The GIS Technician has moved from Development Services to the Public Works budget and F/T half year Junior

Sewer Treatment technician included for succession planning and training (still pending approval).

- Salaries for Public Works Staff have been increased by the current Collective Agreement for Union Staff;
- Salaries for Council have been increased by the current Consumer Price Index (CPI) rate of 0.8% as per Council Remuneration Bylaw No. 704, 2012 as amended;
- All Capital Projects are identified in the first draft of the budget, approved new projects will be calculated into the operations budget for the tax implication session at the Committee of the Whole meeting scheduled for March 2.
- Water and Sewer Capital Projects are fully funded by user fees and reserves and do not have additional tax implications.
- Sewer rates are increased overall by \$40,000 for the Sewer Reserve allocation
- Lil'wat Nation Partner Contribution for Fire Services has been updated to 60% reserves, 40% operations.

The Budget is presented with Operating Expenses separate from the New Capital and Projects with the exception of those currently in progress and funded by surplus or reserves carried forward which include:

- Municipal Hall Design
- Fire Hall Design
- Fire Portable Radios – New Recruits
- Climate Action Plan
- Pemberton Farm Road East Trail and Road Improvements
- Soccer Field and Amenity Building
- Asset Management Plan
- Bus Shelter Lighting
- Water Rates Analysis
- Sewer Rates Analysis
- Generator for Water System

Reserves have been added to applicable departments to offset the taxes required for Future Capital Expenditures and to prepare for the breakdown of Capital Infrastructure for; General, Fire, Water and Sewer System upgrades.

Operational Impacts:

The Operating Budget for 2021 is shown as a *deficit of (\$57,382)* with a zero-tax increase. This is mostly due to a timeline shift of salary reporting. Following last year's leap year, there will be 27 pay periods instead of 26 in this calendar year, causing an estimated budget deficit of (\$67,000). Other operating impacts include the transition of the F/T Project Coordinator hired at the end of 2020, F/T Emergency Services Coordinator updated to full year from half year in 2020 and the F/T Fire/Emergency Administrative Assistant updated to full year from half year in 2020.

The Village of Pemberton and its government partners are continuing to monitor and assess the impact of COVID-19 on our community. The Province provided enhanced relief for Municipalities issuing a **COVID-19 Safe Restart Grant for Local Governments**. The grant assists with COVID related shortfalls for; revenue losses, facility reopening and operating, emergency planning and response, bylaw and protective services, computer and technology costs and other related costs. The following allocations of the COVID-19 Safe Restart Grant in operations for 2020 and 2021 are estimated and include;

Eligible COVID-19 Safe Restart Grant Expenses	2020	2021
Loss of Park Event Revenue	\$ 3,185	\$ 3,000
Computer and Technology	\$27,537	\$13,760
Photocopies, Postage and Signage	\$ 4,000	\$ 4,000
Cleaning Supplies	\$ 7,112	\$ 8,000
Remote Meeting Expenses and Licensing	\$ 5,934	\$ 1,000
Additional Online Communication Program	\$ 3,478	\$ 4,000
Advertising	\$ 1,606	\$ 1,500
Additional Public Works/ Parks Cleaning seasonal worker	\$10,387	\$15,552
Emergency and Communication Electric Sign/ Roundabout		\$ 6,000
One Mile Lake Trail Widening		\$10,000
Commercial Bunker Gear Washer/Dryer Fire Hall		\$13,850
Upgrade Financial Software to Online Program		\$10,000

Total Grant Expended **\$63,239** **\$90,662**

Total Grant Remaining **\$833,099**

Additional recoveries will be identified over the calendar year while monitoring the effect on the budget as the COVID-19 pandemic continues.

Transit

The Province has initiated its 'BC Restart Plan', which lays out a series of steps intended to protect people and help ensure that British Columbia can recover from the effects of the COVID-19 pandemic. The Province, BC Transit and the Village of Pemberton and our transit partners, the Squamish-Lillooet Regional District and Lil'wat Nation, recognize that transit is an essential service, critical for providing public mobility during the acute phases of COVID-19 and for supporting the social and economic recovery of communities and the province as part of the BC Restart Plan.

Under the federal 'Safe Restart' program the federal and provincial governments have committed to provide joint contributions in support of transit services. BC Transit has entered into a Contribution Agreement to receive \$86 million to provide relief to Local Government Partners to help meet their share of costs to maintain affordable Essential Transit Service Levels during the COVID-19 pandemic recovery period.

The Safe Restart Contribution of \$86 million was based on forecasted fare revenue losses and COVID-19 related expenses between April 1, 2020 and March 31, 2022. Local Government Partners have been allocated a share of the Safe Restart Contribution based on their share of total budgeted fare revenues (for fare losses) and share of operating expenses (for COVID-related expenses). **Under this Contribution Agreement, \$212,891 has been allocated to the Pemberton Para Transit System.**

The Transit Annual Operating Agreement has been amended to reflect the addition of this grant to accommodate current and future losses in revenue and increased costs for COVID-19 related expenditures. At this time the 2020/2021 transit budget is forecasted with no net losses and maintains a **zero % tax increase**. Invoices for this service are still outstanding and will be reconciled as this program is initiated.

Budget Considerations

Current Operating budget includes \$206,960 in General Capital Reserves. With ongoing uncertainty of the economic impacts of COVID-19 for 2021, allocating this reserve as Operational Reserve for 2021 will allow for flexibility to accommodate the additional pay period and other new Capital and Projects while maintaining a low tax impact to the community as a short-term solution. Staff will continue to look for opportunities to replace this allocation with COVID-19 Safe Restart Grant eligible expenses for 2021. Tax Implications and tax rates will be discussed at the March 2nd meeting.

The future meetings tentatively scheduled, as approved at the Regular Council Meeting No. No. 1529, held Tuesday, December 8, 2020 are shown below.

Date	Description
Tuesday, February 16	Committee of the Whole Meeting <ul style="list-style-type: none"> Budgeting Session #2– 2021 Revised Operating, Approved Capital and Project Budgets
Tuesday, March 2	Committee of the Whole Meeting <ul style="list-style-type: none"> Tax Implications of 2021 Revised Draft Budget
Tuesday, March 16	Public Budget Information Session 2020 review (prior to Council)
Tuesday, March 16	Committee of the Whole Meeting <ul style="list-style-type: none"> Budgeting Session #3 – 2021 Final Budget with Tax Implications and 5 Year Financial Plan review prior to Bylaws coming forward for adoption.
Tuesday, April 13	Regular Council Meeting <ul style="list-style-type: none"> 2021 - 2025 Five Year Financial Plan Bylaw 1st, 2nd and 3rd readings (S.165 <i>Community Charter (CC)</i>)
Tuesday, April 27	Regular Council Meeting <ul style="list-style-type: none"> 2021 - 2025 Five Year Financial Plan Bylaw 4th & Final 2021 Tax Rates Bylaw 1st, 2nd and 3rd readings
Tuesday, May 11	Regular Council Meeting <ul style="list-style-type: none"> 2021 Tax Rates Bylaw 4th & Final (S.197 CC)

COMMUNICATIONS

Residents will again be able to participate in the budget process by submitting their questions to the Village at budget@pemberton.ca which can be found on the Village website as a link. The answers will be summarized and included in the Budget Information Session to be held on Tuesday, March 10, 2021 prior to the Regular Council meeting.

The Village will be advertising the budget program in the Pique Newspaper as well as included in the Village's eNEWS, on the Village Website and Facebook page.

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 2021 draft budget has no impact on the region or neighboring jurisdictions at this time.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT the Committee of the Whole provide direction to Staff with respect to any changes to the 2021 Operating Budgets, Capital and Project Budgets as presented.

Attachments:

Appendix A: 2021 Draft Budget Worksheets

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

APPENDIX A

Village of Pemberton Statement of Operation ending December 31, 2020			2020	2020	2021	yr to yr	yr to yr
ACCOUNT CODE	ACCOUNT NAME	Actual	Budget	Budget	Budget	\$	%
	Allocate Admin General Taxation	1,407,845	1,407,845	1,512,383	104,538	107%	
	Allocate Legislative General Taxation	103,937	103,937	108,273	4,336	104%	
	Allocate Fire General Taxation	475,650	475,650	422,753	(52,897)	89%	
	Allocate Development General Taxation	172,481	172,481	72,733	(99,748)	42%	
	Allocate Public Works/ Parks General Taxat	1,172,327	1,172,327	1,211,112	38,785	103%	
	Allocate Transit General Taxation	69,908	69,908	69,908	-	100%	
	Allocate Rec Surplus	154,028	154,028	225,323	71,295	146%	
	Allocate Water Surplus	417,254	417,254	275,830	(141,424)	66%	
	Allocate Sewer Surplus	278,560	278,560	53,743	(224,817)	19%	
	Allocate Airport General Taxation	29,037	29,037	23,746	(5,291)	82%	
01-1-005000-6501	Transfer to/from Surplus	(1,152,267)	(1,152,267)	(683,247)	469,021	59%	
01-1-006000-1301	Residential (Class 1)	(1,086,727)	(1,087,652)	(1,163,129)	(75,477)	107%	
01-1-006000-1302	Utilities (Class 2)	(61,824)	(62,224)	(62,224)	-	100%	
01-1-006000-1305	Light Industry (Class 5)	(51,122)	(51,124)	(51,124)	-	100%	
01-1-006000-1306	Commercial (Class 6)	(385,483)	(397,241)	(397,241)	-	100%	
01-1-006000-1307	Frontage Collection	(300,303)	(300,094)	(300,094)	-	100%	
01-1-006000-1308	Recreation/Non-Profit (Class 8)	(5,225)	(5,226)	(5,226)	-	100%	
01-1-006000-1309	Farm (Class 9)	(467)	(467)	(467)	-	100%	
01-1-006000-1310	Community Enhancement Levy	(7,331)	(7,500)	(7,500)	-	100%	
01-1-006000-1311	Community Initiatives and Opportunities	71	-	-	-	0%	
01-1-006000-1312	Community Centre Parcel Tax				-	0%	
01-1-006000-1313	Tax Penalties	(68,425)	(60,000)	(70,000)	(10,000)	117%	
01-1-006000-1314	Tax Interest	(12,042)	(20,000)	(15,000)	5,000	75%	
01-1-006000-1315	Reserve Tax Collection	(205,269)	(206,960)	(206,960)	-	100%	
01-1-006200-1350	GIL - BC Rail	(269)	(275)	(275)	-	100%	
01-1-006200-1351	GIL - BC Hydro	(25,071)	(26,000)	(26,000)	-	100%	
01-1-006200-1352	GIL - Federal Government	(6,310)	(6,000)	(6,300)	(300)	105%	
01-1-006300-1375	1% Revenue Grant - Telus	(6,882)	(7,200)	(6,685)	515	93%	
01-1-006300-1376	1% Revenue Grant - BC Hydro	(38,686)	(38,686)	(40,859)	(2,173)	106%	
01-1-006300-1377	1% Revenue Grant - Shaw	(4,244)	(4,244)	(3,730)	514	88%	
01-1-006400-1400	Collections for School	(1,218,843)	(1,511,416)	(1,511,416)	-	100%	
01-1-006400-1401	Collections for Policing Costs	(262,424)	(246,171)	(246,171)	-	100%	
01-1-006400-1402	Collections for SLRD	(1,197,857)	(1,127,825)	(1,127,825)	-	100%	
01-1-006400-1404	Collections for STSRHD	(34,944)	(34,893)	(34,893)	-	100%	
01-1-006400-1405	Collections for MFA	(239)	(227)	(227)	-	100%	
01-1-006400-1406	Collections for BCAA	(56,289)	(51,097)	(51,097)	-	100%	
01-1-006600-1450	Investment Interest Income	(28,862)	(20,000)	(25,000)	(5,000)	125%	
01-1-006650-1450	Interest Revenue - Accounts Receivable	(13,825)	(5,000)	(7,500)	(2,500)	150%	
01-1-006900-1504	Licenses - Commercial Vehicles	(649)	-	-	-	0%	
01-1-007000-1550	Sundry Revenue	(2,815)	(6,000)	(3,000)	3,000	50%	
01-1-007000-1551	Revenue - Tax Certificates	(5,660)	(4,000)	(5,000)	(1,000)	125%	
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	(74,994)	(76,050)	(77,243)	(1,193)	102%	
01-1-007200-1671	Grants - Provincial - SFC	(396,964)	(398,687)	(396,964)	1,723	100%	
01-1-007300-1555	SOS - Admin reclass		(5,000)	-	5,000	0%	
01-1-007300-1556	SOS - Water Reclass	(399,459)	(400,377)	(412,389)	(12,011)	103%	
01-1-007300-1557	SOS - Sewer Reclass	(366,171)	(367,011)	(378,022)	(11,010)	103%	
01-1-007300-1558	SOS - Airport Reclass	(49,932)	(50,047)	(51,548)	(1,501)	103%	
01-1-007400-1976	DCC's - Parks Contribution				-	0%	
	Total Revenues	(3,269,529)	(3,478,688)	(3,421,306)	57,382	98%	
01-2-008700-6475	Transfer - School Levy	1,229,522	1,511,416	1,511,416	-	100%	
01-2-008700-6476	Transfer - Police Tax	264,626	246,171	246,171	-	100%	
01-2-008700-6477	Transfer - SLRD	1,207,120	1,127,825	1,127,825	-	100%	
01-2-008700-6479	Transfer - STSRHD	35,248	34,893	34,893	-	100%	
01-2-008700-6480	Transfer - MFA	241	227	227	-	100%	
01-2-008700-6481	Transfer - BCAA	56,733	51,097	51,097	-	100%	
01-2-008800-6501	Reclass Frontage to Water Revenue Fund	99,994	99,985	99,985	-	100%	
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund	200,309	200,113	200,113	-	100%	
01-2-008800-6504	Transfer to General - Capital				-	0%	
01-2-008800-6505	Transfer to Future Reserves - Capital	206,981	206,960	206,960	-	100%	
01-2-008800-6509	Transfer to/from Future Reserves				-	0%	
	Total Expenses	3,300,772	3,478,687	3,478,687	-	100%	
	(Surplus) / Deficit	31,244	(0)	57,381			

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	<i>Allocate Admin General Taxation</i>	<i>(1,372,116)</i>	<i>(1,372,116)</i>	<i>(1,383,403)</i>	<i>(11,288)</i>	<i>101%</i>
	Surplus Carry Forward	(35,730)	(35,730)	(128,979)	(93,250)	361%
01-1-106800-1471	Fines - Dog Ticketing Fees	(30)	(51)	(100)	(49)	196%
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees	(3,125)	(2,550)	(3,250)	(700)	127%
01-1-106800-1473	Fines - Other Bylaw Enforcement Fines	(525)	(500)	(536)	(36)	107%
01-1-106900-1500	Admin - Application Fees	-	-	-	-	0%
01-1-106900-1502	Licenses - Dog	(4,855)	(6,025)	(4,855)	1,170	81%
01-1-106900-1503	Licenses - Business	(88,250)	(68,000)	(88,250)	(20,250)	130%
01-1-107200-1671	Grant - Provincial Project - General	(1,055,038)	(1,019,000)	(5,005)	1,013,996	0%
01-1-107200-1673	Grant - Other Project - General	-	-	-	-	0%
01-1-107200-1674	Contribution - Other Govt - General	(2,926)	(2,926)	-	2,926	0%
01-1-107200-1675	Contribution - Other - General	(5,500)	-	-	-	0%
01-1-107200-1676	Transit - Contributions	(8,307)	(8,307)	(8,307)	-	100%
01-1-107300-1925	Admin - Other Revenue - Misc	(6,094)	(4,000)	(6,000)	(2,000)	150%
01-1-107300-1927	Other Revenue - Gas Tax	-	-	-	-	0%
01-1-107500-1990	MFA Proceeds	-	-	-	-	0%
01-1-107600-6500	Admin - Transfer from Reserve	(42,380)	-	(17,340)	(17,340)	0%
	Total Revenues	(2,624,874)	(2,519,204)	(1,646,025)	873,179	65%
01-2-108000-0000	Admin - Building	-	500	-	(500)	0%
01-2-108000-6000	Admin - Salaries	917,924	883,235	1,022,550	139,314	116%
01-2-108000-6002	Admin - Benefits	138,855	134,868	143,021	8,153	106%
01-2-108000-6003	Admin - Travel, Meals & Accomodation	3,057	11,400	8,550	(2,850)	75%
01-2-108000-6004	Admin - Interest,Comm. & Bank Fees	4,579	4,500	4,671	171	104%
01-2-108000-6005	Admin - Advertising	6,693	8,000	7,500	(500)	94%
01-2-108000-6006	Admin - Insurance	24,531	25,000	29,437	4,437	118%
01-2-108000-6007	Admin - Photocopier	2,905	4,750	3,563	(1,188)	75%
01-2-108000-6008	Admin - Postage	9,646	7,500	9,375	1,875	125%
01-2-108000-6010	Admin - Sundry	1,707	2,123	1,592	(531)	75%
01-2-108000-6011	Admin - Telephone	10,709	13,600	13,709	109	101%
01-2-108000-6012	Admin - Hydro	7,282	10,000	8,000	(2,000)	80%
01-2-108000-6013	Admin - Land Lease Fees	-	-	-	-	0%
01-2-108000-6014	Admin - IT/Software	62,373	45,500	63,620	18,120	140%
01-2-108000-6015	Admin - Elections	-	-	-	-	0%
01-2-108000-6016	Admin - Community School Expense	12,230	11,500	12,475	975	108%
01-2-108000-6019	Admin - Memberships and Prof. Fess	8,934	6,000	10,000	4,000	167%
01-2-108000-6020	Admin - Training	3,017	17,600	19,500	1,900	111%
01-2-108000-6021	Admin - Consultation & Special Evt.	795	5,000	5,000	-	100%
01-2-108000-6022	Admin - Bad Debt	205	-	-	-	0%
01-2-108000-6026	Admin - Website	7,977	9,600	8,500	(1,100)	89%
01-2-108000-6525	Admin - Debt Interest	6,179	6,179	2,526	(3,653)	41%
01-2-108000-6527	Admin - Debt Principal	50,467	50,467	54,119	3,652	107%
01-2-108000-6999	Penny Rounding Expense	(0)	-	-	-	0%
01-2-108100-6100	Admin - Accounting	26,250	28,000	30,000	2,000	107%
01-2-108100-6101	Admin - Legal	20,960	45,000	30,000	(15,000)	67%
01-2-108100-6103	Admin - Contract & Consultant Labour	716	25,000	25,000	-	100%
01-2-108100-6104	Admin - Records Management	9,860	10,200	10,200	-	100%
01-2-108200-6125	Admin - Maintenance	62,234	60,551	52,942	(7,609)	87%
01-2-108200-6126	Admin - Parts & Supplies	15,927	14,500	16,246	1,746	112%
01-2-108200-6127	Admin - Hardware	10,664	8,000	-	(8,000)	0%
01-2-108200-6128	Admin/Bylaw - Fuel & Oil	2,394	5,000	4,000	(1,000)	80%
01-2-108200-6129	Admin/Bylaw - Servicing	212	3,000	3,000	-	100%
01-2-108250-6023	<i>Amortization Expense - General</i>	-	-	-	-	0%
01-2-108300-6450	Promotions/Community Enhancement	6,750	7,500	7,500	-	100%
01-2-108300-6451	Community Init. & Opport. Fund	-	-	-	-	0%
01-2-108300-6454	Climate Action Carbon Tax Credits	2,500	2,500	2,500	-	100%
01-2-108400-6170	Project Admin - General Expense	27,733	30,000	2,267	(27,733)	8%
01-2-108400-6175	Admin - Bylaw Enforcement Exp	6,609	6,418	6,662	244	104%
01-2-108400-6454	Admin - Emergency Management	36,023	29,213	28,000	(1,213)	96%
	Total Operating Expenses	1,508,895	1,532,204	1,646,025	113,820	107%
01-2-108800-6509	Transfer to Reserves	987,000	987,000	-	(987,000)	0%
	Total Reserves	987,000	987,000	-	(987,000)	0%
01-2-108400-6550	Project - Capital Land Expense - Admin	-	-	-	-	0%
01-2-108400-6551	Project - Cap. Mach & Equip. Exp - Admin	-	-	-	-	0%
01-2-108400-6555	Project - Cap - Building	-	-	-	(105)	0%
	Total Capital Expenses	-	-	-	-	0%
	Total Expenses	2,495,895	2,519,204	1,646,025	(873,180)	65%
	(Surplus) / Deficit	(128,979)	0	-		

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Legislative General Taxation	(103,937)	(103,937)	(97,479)	6,458	94%
	Surplus Carry Forward			(10,794)	(10,794)	0%
01-1-157600-6500	Leg - Transfer from Reserve	(1,406)		(500)	(500)	0%
	Total Revenues	(105,344)	(103,937)	(108,773)	(4,836)	105%
01-2-158000-0000	Legislative Expenses - Other	317	-	-	-	0%
01-2-158000-6000	Legislative Indemnities	87,760	91,981	96,283	4,302	105%
01-2-158000-6002	Legislative - Benefits	925	1,706	1,200	(506)	70%
01-2-158000-6003	Leg. Exp. - Travel, Training & Accom.	1,377	8,000	8,000	-	100%
01-2-158000-6005	Leg. Exp. - Advertising	1,906	500	1,000	500	200%
01-2-158000-6006	Leg. Exp. - Insurance	1,000	750	1,000	250	133%
01-2-158000-6011	Leg. Exp. - Telephone	1,265	1,000	1,290	290	129%
01-2-158000-6014	Leg. Exp. - IT/Computer Allowance				-	0%
01-2-158000-6017	Governance Expenses - Public Relations				-	0%
	Total Expenses	94,550	103,937	108,773	4,836	105%
	(Surplus) / Deficit	(10,794)	(0)	-		

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	<i>Allocate Fire General Taxation</i>	<i>(370,492)</i>	<i>(370,492)</i>	<i>(402,353)</i>	<i>(31,862)</i>	<i>109%</i>
	<i>Surplus/Deficit Fire</i>	<i>(96,163)</i>	<i>(96,163)</i>	<i>(20,400)</i>	<i>75,763</i>	<i>21%</i>
	<i>Surplus/Deficit Resuce</i>	<i>(8,995)</i>	<i>(8,995)</i>	<i>-</i>	<i>8,995</i>	<i>0%</i>
01-1-206500-1425	SLRD Contributions - Fire Protection	(156,510)	(156,510)	(161,946)	(5,436)	103%
01-1-206500-1426	SLRD Contributions - Rescue Service	(80,799)	(80,799)	(90,512)	(9,713)	112%
01-1-206510-1425	LilWat Contributions	(145,874)	(145,874)	(126,811)	19,064	87%
01-1-207201-1673	FD - Capital - Grants Other	-	-	-	-	0%
01-1-207300-1925	F/D - Other Revenue	(11,410)	(8,172)	(10,000)	(1,828)	122%
01-1-207500-1990	F/D - MFA Proceeds	-	-	-	-	0%
01-1-207600-6500	Fire - Transfer from Reserves	(1,626)	-	(22,000)	(22,000)	0%
	Total Revenues	(871,869)	(867,005)	(834,022)	32,983	96%
01-2-208000-0000	F/D - Rescue Dept Expense	89,794	89,794	90,512	718	101%
01-2-208000-6001	F/D - Honorarium & Wages	277,315	293,042	281,607	(11,435)	96%
01-2-208000-6002	F/D - Benefits	39,198	37,000	39,000	2,000	105%
01-2-208000-6003	F/D - Travel & Training	44,297	35,735	35,500	(235)	99%
01-2-208000-6004	F/D - Interest & Bank Charges	-	-	-	-	0%
01-2-208000-6005	F/D - Advertising	83	1,050	600	(450)	57%
01-2-208000-6006	F/D - Insurance	22,054	21,600	26,465	4,865	123%
01-2-208000-6009	F/D - Fees & Supplies	17,374	18,000	17,500	(500)	97%
01-2-208000-6010	F/D - Sundry	6,526	8,000	7,000	(1,000)	88%
01-2-208000-6011	F/D - Telephone	5,916	6,426	6,046	(380)	94%
01-2-208000-6012	F/D - Hydro	9,633	12,122	10,115	(2,008)	83%
01-2-208000-6014	F/D - IT/Software	7,179	7,411	7,200	(211)	97%
01-2-208000-6017	F/D - Rental Fees	25,735	25,735	25,735	-	100%
01-2-208000-6019	F/D - Memberships and Professional Fees	1,590	1,800	1,625	(175)	90%
01-2-208100-6101	F/D - Legal	-	1,050	500	(550)	48%
01-2-208200-6125	F/D - Maintenance	35,838	30,900	35,000	4,100	113%
01-2-208200-6126	F/D - Parts & Supplies	83,021	61,800	70,000	8,200	113%
01-2-208200-6127	F/D - Hardware	3,099	-	-	-	0%
01-2-208200-6128	F/D - Fuel & Oil	9,090	6,466	10,000	3,534	155%
01-2-208200-6129	F/D - Servicing	22,807	23,690	23,000	(690)	97%
01-2-208400-6170	Project - Non Capital Exp - Fire	-	-	-	-	0%
01-2-208600-6453	F/D - Public Relations	-	824	500	(324)	61%
01-2-208900-6525	Fire - Debt Servicing Interest Expense	11,952	11,452	11,452	-	0%
01-2-208900-6527	Fire - Debt Servicing Principal	31,830	32,329	32,329	-	0%
	Total Operating Expenses	744,331	726,226	731,686	5,460	101%
01-2-208800-6507	Transfer to Future Reserves - Fire Truck and/or Facilities	-	-	-	-	0%
01-2-208800-6507	Transfer to Future Reserves - Wildfire	-	-	-	-	0%
01-2-208800-6507	Transfer to Future Reserves - LilWat	99,247	99,247	76,086	(23,161)	77%
	Total Reserves	99,247	99,247	76,086	(23,161)	77%
01-2-208400-6551	Project - Cap Mach & Equip	7,499	21,532	6,250	(15,282)	29%
01-2-208400-6555	Project - Cap Building	392	20,000	20,000	-	100%
	Total Capital	7,891	41,532	26,250	(15,282)	63%
	Total Expenses	851,469	867,005	834,022	(32,983)	96%
	(Surplus) / Deficit	(20,400)	-	-		

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Development General Taxation	(172,481)	(172,481)	(98,738)	73,743	57%
	Deficit Carry Forward			26,005	26,005	0%
01-1-256900-1500	DS - Application Fees	(54,408)	(110,000)	(110,000)	-	100%
01-1-256900-1501	Licenses - Building Permits	(281,574)	(270,000)	(280,000)	(10,000)	104%
01-1-256900-1505	Permit - Water Sprinkling	(420)			-	0%
01-1-257200-1673	Grants - Other		(10,151)		10,151	0%
01-1-257300-1920	DS - Recovery Revenue	(69,209)	(75,000)	(125,000)	(50,000)	167%
01-1-257300-1925	DS - Other Revenue - Misc	(2,304)	(30,000)	(30,000)	-	100%
01-1-257600-6500	Development - Transf from Reserve	(6,202)	-	(420)	(420)	0%
	Total Revenues	(586,598)	(667,633)	(618,153)	49,480	93%
01-2-258000-0000	DS - Admin	1,447	15,651	2,500	(13,151)	16%
01-2-258000-6000	DS - Salaries	384,776	366,112	319,603	(46,509)	87%
01-2-258000-6002	DS - Benefits	55,282	56,419	45,136	(11,284)	80%
01-2-258000-6003	DS - Travel, Meals & Accomodation	4,588	2,600	3,000	400	115%
01-2-258000-6005	DS - Advertising	2,439	5,500	3,000	(2,500)	55%
01-2-258000-6006	DS - Insurance				-	0%
01-2-258000-6011	DS - Telephone	1,977	2,100	2,100	-	100%
01-2-258000-6014	DS - IT/Software	13,964	12,000	9,600	(2,400)	80%
01-2-258000-6019	DS - Memberships and Professional Fess	4,164	2,400	3,564	1,164	149%
01-2-258000-6020	DS - Training	4,157	6,200	6,000	(200)	97%
01-2-258100-6101	DS - Legal	14,421	15,000	15,000	-	100%
01-2-258100-6102	DS - Engineering Consulting		-		-	0%
01-2-258100-6103	DS - Contractors & Consult.	51,862	68,800	51,650	(17,150)	75%
01-2-258200-6125	DS - Maintenance				-	0%
01-2-258200-6126	DS - Parts & Supplies	1,305	2,000	1,500	(500)	75%
01-2-258200-6127	DS - Hardware	1,985	-	-	-	0%
01-2-258200-6128	DS - Fuel & Oil	201	1,100	500	(600)	45%
01-2-258400-6170	Project Dev.- Non Capital Exp	826	36,750	30,000	(6,750)	82%
01-2-258400-6173	Projects - Recoverable DS Expenses	69,209	75,000	125,000	50,000	167%
	Total Operating Expenses	612,603	667,633	618,153	(49,480)	93%
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	612,603	667,633	618,153	(49,480)	93%
	(Surplus) / Deficit	26,005	0	-		

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Public Works/Parks General Taxat	(1,132,327)	(1,132,327)	(1,190,672)	(58,345)	105%
	Surplus Carry Forward	(40,000)	(40,000)	(20,440)	19,560	51%
01-1-307200-1670	Grant - Federal Project - General	(3,781)	-	-	-	0%
01-1-307200-1671	Project - General - Prov. Grant	(3,543)	(5,394)	-	5,394	0%
01-1-307201-1671	Project Works Capital - Provincial Grant	-	(3,311,756)	(3,287,371)	24,385	99%
01-1-307201-1673	Grant Project - Other	-	(76,000)	(76,000)	-	100%
01-1-307201-1674	Capital Project - Contrib. - Other Govt	-	(462,000)	(462,000)	-	100%
01-1-307201-1675	Project Works - Contribution Other	-	(397,000)	(397,000)	-	100%
01-1-307300-1925	Works - Other Revenue - Misc	(1,909)	-	-	-	0%
01-1-007400-1975	DCC Roads Contribution		(217,000)	(217,000)	-	100%
01-1-007400-1976	DCC's - Parks Contribution		(315,540)	(315,540)	-	100%
01-1-307500-1990	MFA Proceeds PW	(300,000)	(300,000)	-	300,000	0%
01-1-307600-6500	Public Works - Transf fr Reserve	(11,625)	(154,109)	(169,661)	(15,552)	110%
01-1-357200-1673	Projects - General Parks - Grants Other	-	-	-	-	0%
01-1-357201-1672	Parks Cap.- Other Govt Contr	-	-	-	-	0%
01-1-357201-1673	Capital Grants - Other	-	(50,000)	(50,000)	-	100%
01-1-357600-6500	Parks - Transfer from Reserve	-	(8,000)	(25,552)	(17,552)	319%
	Total Revenues	(1,493,185)	(6,469,125)	(6,211,236)	257,890	96%
01-2-308000-0000	Works - Administration	736	1,500	1,000	(500)	67%
01-2-308000-6000	Works - Salaries	557,954	519,511	636,796	117,285	123%
01-2-308000-6002	Works - Benefits	68,214	73,328	75,600	2,272	103%
01-2-308000-6003	Works - Travel, Meals & Accomodation	467	3,000	2,250	(750)	75%
01-2-308000-6005	Works - Advertising	1,164	2,000	1,800	(200)	90%
01-2-308000-6006	Works - Insurance	24,934	28,000	29,921	1,921	107%
01-2-308000-6011	Works - Telephone	3,906	3,606	4,706	1,100	131%
01-2-308000-6012	Works - Hydro	25,061	24,555	25,813	1,258	105%
01-2-308000-6014	Works - IT Software	6,228	4,000	12,553	8,553	314%
01-2-308000-6019	Works - Memberships and Profesional Fees	973	745	1,000	255	134%
01-2-308000-6020	Works - Training	2,077	8,500	10,500	2,000	124%
01-2-308000-6174	Works - Labour Relations Expense	-	500	500	-	100%
01-2-308000-6525	Works - Equipment Interest	4,100	4,226	1,216	(3,010)	29%
01-2-308000-6527	Works - Equipment Principal	107,074	107,074	76,004	(31,070)	71%
01-2-308100-6101	Works - Legal	-	1,030	1,030	-	100%
01-2-308100-6102	Works - Engineering Consulting	-	-	-	-	0%
01-2-308100-6103	Works - Contractors & Consultants	14,814	25,000	13,000	(12,000)	52%
01-2-308200-6125	Works - Maintenance	71,773	45,000	45,000	-	100%
01-2-308200-6126	Works - Parts & Supplies	25,337	25,000	20,000	(5,000)	80%
01-2-308200-6127	Works - Hardware	993	-	-	-	0%
01-2-308200-6128	Works - Fuel & Oil	27,154	30,000	30,000	-	100%
01-2-308200-6129	Works - Servicing	-	-	-	-	0%
01-2-308200-6176	Works - Road Maintenance	82,082	170,000	170,000	-	100%
01-2-308200-6177	Works - Trail Maintenance	4,049	6,788	-	(6,788)	0%
01-2-308400-6170	Project - Non Capital Exp - Works	33	110,000	115,000	5,000	105%
01-2-358000-6002	Parks - Benefits	70	-	-	-	0%
01-2-358000-6005	Parks - Advertising	1,040	-	-	-	0%
01-2-358000-6006	Parks - Insurance	11,505	13,060	13,805	745	106%
01-2-358000-6012	Parks - Hydro	4,108	5,447	4,190	(1,257)	77%
01-2-358200-6125	Parks - Maintenance	44,814	32,850	45,000	12,150	137%
01-2-358200-6126	Parks - Parts & Supplies	22,099	20,000	22,541	2,541	113%
01-2-358200-6127	Parks - Hardware	-	500	500	-	100%
01-2-358200-6128	Parks - Fuel & Oil	1,701	5,500	2,500	(3,000)	45%
01-2-358400-6170	Projects - General - Parks	-	-	-	-	0%
	Total Operating Expenses	1,114,460	1,270,721	1,362,225	91,505	107%
01-2-308400-6551	Project - Cap. Mach & Equip. Exp - PW	14,270	-	-	-	0%
01-2-308400-6552	Project - Cap. Eng. Struct. - PW	344,014	4,931,405	4,582,010	(349,395)	93%
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	-	-	-	-	0%
01-2-358400-6552	Project - Cap. Eng. Struct. - Parks	-	267,000	267,000	-	100%
	Total Capital Expenses	358,285	5,198,405	4,849,010	(349,395)	93%
01-2-358800-6509	Reserve - Transfer for Future Capital Expendi	-	-	-	-	0%
	Total Reserves	-	-	-	-	0%
	Total Expenses	1,472,745	6,469,126	6,211,236	(257,890)	96%
	(Surplus) / Deficit	(20,440)	0	-		

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Transit General Taxation	(69,908)	(69,908)	(69,908)	-	100%
01-1-507300-1925	Transit - Other Revenue				(212,891)	0%
01-1-507600-6500	Transit - Transfer from Reserve				-	0%
01-1-507700-1700	Adult Monthly Passes	(25,930)	(42,488)	(8,498)	33,990	20%
01-1-507700-1701	Senior/Student Monthly Passes	(4,760)	(11,963)	(2,393)	9,570	20%
01-1-507700-1702	Adult Commuter Tickets	(15,156)	(47,079)	(9,416)	37,663	20%
01-1-507700-1703	Senior/Student Tickets	(510)	(2,798)	(560)	2,238	20%
01-1-507700-1704	Local Adult Tickets	(5,480)	(10,037)	(2,007)	8,030	20%
01-1-507700-1705	Local Senior/Student Tickets	(576)	(808)	(162)	646	20%
01-1-507700-1706	Local Transit Farebox	(54,148)	(45,999)	(9,200)	36,799	20%
01-1-507700-1710	Greyhound Ticket Sales		-	-	-	0%
01-1-507700-1720	Whistler Transit Farebox Contribution	(35,174)	(49,916)	(12,479)	37,437	25%
01-1-507700-1721	BC Bus Pass Programme	(10,973)	(13,204)	(13,204)	-	100%
01-1-507700-1723	BCT Municipal Admin Charge Allowance	(7,071)	(8,473)	(8,706)	(233)	103%
01-1-507700-1724	Partner Contributions	(139,816)	(139,816)	(139,816)	-	100%
01-1-507700-1725	BCT Contributions	(286,069)	(292,676)	(292,676)	-	100%
	Total Revenues	(655,570)	(735,165)	(781,914)	(46,749)	106%
01-2-508000-7000	Transit - Admin Fee	-	8,473	8,706	233	103%
01-2-508000-7001	Transit - Operating Contract	655,224	725,692	772,459	46,767	106%
01-2-508000-7002	Transit - Greyhound Ticket Purchases				-	0%
01-2-508000-7005	Transit - Misc Expense	346	1,000	750	(250)	75%
01-2-508800-6509	Transfer to Partner Reserve (Restricted)				-	0%
	Total Expenses	655,570	735,165	781,915	46,750	106%
	(Surplus) / Deficit	(0)	(0)	0		

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
Recreation						
PVUS Committee Budget						
01-1-606500-1674	SLRD Contributions - Recreation	(844,987)	(940,105)	(1,003,454)	(63,350)	107%
	<i>Surplus Carry Forward</i>	<i>(154,028)</i>	<i>(154,028)</i>	<i>(225,323)</i>	<i>(71,295)</i>	146%
	Total Revenues	(1,251,396)	(1,601,831)	(1,547,503)	54,328	97%
	Total Expenses	1,026,073	1,601,831	1,547,503	(54,328)	97%
	(Surplus) / Deficit	(225,323)	0	-		
<hr/>						
	General Fund Total (Surplus) / Deficit	(348,687)	0	57,382		

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
<i>Allocate Admin General Taxation</i>						
	Surplus Carry Forward	(417,254)	(417,254)	(275,830)	141,424	66%
03-1-406100-1325	Water - Village User Rates	(869,987)	(821,610)	(844,987)	(23,377)	103%
03-1-406100-1326	Water - Frontage Taxes Reclassed	(99,994)	(99,985)	(99,985)	-	100%
03-1-406100-1327	Water - Connection Fees	(22,500)	(20,000)	(20,000)	-	100%
03-1-406100-1329	Water - Penalties	(12,840)	(15,000)	(15,000)	-	100%
03-1-406100-1333	Water - OB User Rates	(29,382)	(26,297)	(26,297)	-	100%
03-1-406100-1334	Water - IP User Rates	(78,539)	(62,304)	(70,539)	(8,235)	113%
03-1-406100-1335	Water - PNID User Rates	(144,144)	(114,490)	(129,144)	(14,654)	113%
03-1-406600-1450	Water - Investment Income	-	(500)	(500)	-	100%
03-1-407201-1675	Capital Projects - Contributions	-	-	-	-	0%
03-1-407300-1925	Water - Other Revenue	-	(60,000)	(60,000)	-	100%
03-1-407600-6500	Water - Transfer from Reserve	-	(183,224)	(68,307)	114,917	37%
	Total Revenue	(1,674,641)	(1,820,665)	(1,610,590)	210,075	88%
03-2-408000-0000	Water - Administration	1,703	5,000	3,000	(2,000)	60%
03-2-408000-6000	Water - Salaries	469,360	502,320	534,563	32,243	106%
03-2-408000-6002	Water - Benefits	9,471	10,206	10,512	306	103%
03-2-408000-6003	Water - Travel & Training	-	800	800	-	100%
03-2-408000-6004	Water - Interest & Bank Charges	-	-	-	-	0%
03-2-408000-6005	Water - Advertising	721	1,800	1,200	(600)	67%
03-2-408000-6006	Water - Insurance	17,949	17,983	21,579	3,597	120%
03-2-408000-6011	Water - Telephone	3,083	3,085	3,977	893	129%
03-2-408000-6012	Water - Hydro	63,347	55,763	64,614	8,851	116%
03-2-408000-6014	Water - IT/Software	13,315	73,000	2,520	(70,480)	3%
03-2-408000-6018	Water - Purchases	58,024	26,610	29,271	2,661	110%
03-2-408000-6020	Water - Training	-	2,500	3,000	500	120%
03-2-408000-6022	Water - Bad Debt Expense	-	-	-	-	0%
03-2-408000-6025	Water - Licenses & Permits	525	4,500	3,000	(1,500)	67%
03-2-408100-6101	Water - Legal	1,888	1,500	2,000	500	133%
03-2-408100-6102	Water - Engineering	-	-	-	-	0%
03-2-408100-6103	Water - Contractors & Consultants	3,784	50,000	20,000	(30,000)	40%
03-2-408200-6125	Water - Maintenance	105,214	92,771	50,000	(42,771)	54%
03-2-408200-6126	Water - Parts & Supplies	3,348	2,000	4,000	2,000	200%
03-2-408200-6127	Water - Hardware	9,738	-	-	-	0%
03-2-408200-6128	Water - Fuel	15,909	12,527	16,387	3,860	131%
03-2-408250-6023	Amortization Expense - Water	-	-	-	-	0%
03-2-408900-6525	Water - Interest Expense	51,536	51,536	51,536	-	100%
03-2-408900-6527	Water - Principal Payment	57,763	57,763	57,763	-	100%
03-2-409100-6024	Water - Contingency	-	-	-	-	0%
03-2-408400-6170	Project - Non Capital Exp - Water	-	-	-	-	0%
	Total Operating Expenses	886,677	971,665	879,723	(91,942)	91%
03-2-408400-6553	Project - Cap. Village Core Exp - Water	188,133	465,000	406,867	(58,133)	87%
03-2-408400-6554	Project - Cap. Ind Park Exp - Water	-	60,000	-	(60,000)	0%
	Total Capital Expenses	188,133	525,000	406,867	(118,133)	77%
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	1,398,810	1,820,665	1,610,590	(210,075)	88%
	(Surplus) / Deficit	(275,830)	0	-		

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	Surplus Carry Forward	(278,560)	(278,560)	(53,743)	224,817	19%
05-1-456100-1325	Sewer - Village User Rates	(842,460)	(802,029)	(877,460)	(75,431)	109%
05-1-456100-1326	Sewer - Frontage Taxes Reclassified	(200,309)	(200,113)	(200,113)	-	100%
05-1-456100-1327	Sewer - Connection Fees	(19,000)	(10,000)	(16,000)	(6,000)	160%
05-1-456100-1329	Sewer - Penalties	(11,538)	(10,000)	(10,000)	-	100%
05-1-456100-1333	Sewer - OB User Rates	(5,209)	(2,131)	(5,444)	(3,313)	255%
05-1-456100-1334	Sewer - IP User Rate	(47,652)	(35,000)	(52,417)	(17,417)	150%
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	(202,392)	(207,192)	-	207,192	0%
	Total Revenues	(1,609,349)	(1,547,254)	(1,217,406)	329,848	79%
05-2-458000-0000	Sewer - Administration	3,249	5,000	5,000	-	100%
05-2-458000-6000	Sewer - Salaries	494,918	477,198	575,498	98,300	121%
05-2-458000-6002	Sewer - Benefits	12,261	10,592	24,658	14,066	233%
05-2-458000-6003	Sewer - Travel & Conference	175	1,000	800	(200)	80%
05-2-458000-6005	Sewer - Advertising	-	600	600	-	100%
05-2-458000-6006	Sewer - Insurance	31,783	31,919	38,139	6,220	119%
05-2-458000-6011	Sewer - Telephone	2,736	3,000	3,000	-	100%
05-2-458000-6012	Sewer - Hydro	47,019	49,170	49,370	199	100%
05-2-458000-6014	Sewer - IT/Software	2,688	3,000	3,000	-	100%
05-2-458000-6020	Sewer - Training	1,700	1,500	1,500	-	100%
05-2-458100-6101	Sewer - Legal	1,507	1,000	1,500	500	150%
05-2-458100-6102	Sewer - Engineering	-	-	-	-	0%
05-2-458100-6103	Sewer - Contractors & Consultants	11,515	35,000	20,000	(15,000)	57%
05-2-458200-6125	Sewer - Maintenance	144,350	146,800	125,000	(21,800)	85%
05-2-458200-6126	Sewer - Parts & Supplies	5,975	10,000	6,000	(4,000)	60%
05-2-458200-6127	Sewer - Hardware	20,089	23,000	-	(23,000)	0%
05-2-458200-6128	Sewer - Fuel	1,134	500	1,000	500	200%
05-2-458250-6023	Amortization Expense - Sewer	-	-	-	-	0%
05-2-458400-6170	Project - General Expense - Sewer	6,158	-	-	-	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	989,596	1,001,621	1,057,406	55,785	106%
05-2-458400-6553	Project - Cap. Village Core Exp - Sewer	429,185	403,633	-	(403,633)	0%
05-2-458400-6554	Project - Cap. Ind Park Exp - Sewer	16,825	22,000	-	(22,000)	0%
	Total Capital Expenses	446,010	425,633	-	(425,633)	0%
05-2-458800-6509	Transfer to/from Future Reserves	120,000	120,000	160,000	40,000	133%
	Total Reserves	120,000	120,000	160,000	40,000	133%
	Total Expenses	1,555,606	1,547,254	1,217,406	(329,848)	79%
	Surplus/Deficit	\$ (53,743)	\$ (0)	\$ 0		

Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	Reclass General Taxation	(18,218)	(18,218)	(18,759)	(541)	103%
	Surplus Carry Forward	(10,819)	(10,819)	(4,987)	5,832	46%
07-1-557100-1602	Air - Lease & Maintenance Fees	(39,046)	(25,000)	(39,827)	(14,827)	159%
07-1-557200-1671	Grant - Provincial Project - General				-	0%
01-1-57300-1920	Airport - Recovery Revenue				-	0%
07-1-557300-1925	Airport - Other Revenue	(4,652)	(10,000)	(5,000)	5,000	50%
07-1-557300-1931	Airport - Tie Down Fees	(830)	(1,000)	(1,000)	-	100%
07-1-557300-1932	Airport - Landing Fees	(740)	(600)	(600)	-	100%
	Total Revenues	(74,305)	(65,637)	(70,173)	(4,536)	107%
07-2-558000-0000	Airport - Admin	74	500	500	-	100%
07-2-558000-6000	Airport - Salaries	53,313	53,662	57,767	4,105	108%
07-2-558000-6002	Airport - Benefits		-		-	0%
07-2-558000-6005	Airport - Advertising		600	600	-	100%
07-2-558000-6006	Airport - Insurance	4,463	4,175	5,355	1,180	128%
07-2-558000-6010	Airport - Sundry		200	200	-	100%
07-2-558000-6012	Airport - Hydro	1,574	2,000	1,750	(250)	88%
07-2-558000-6014	Airport- IT		500	-	(500)	0%
07-2-558100-6101	Airport - Legal	9,450	3,000	3,000	-	100%
07-2-558100-6102	Airport - Engineering				-	0%
07-2-558100-6103	Airport - Contractors & Consultants				-	0%
07-2-558200-6125	Airport - Maintenance	300	500	500	-	100%
07-2-558200-6126	Airport - Parts & Supplies	144	500	500	-	100%
07-2-558200-6176	Air - Roads				-	0%
07-2-558250-6023	Amortization Expense - Airport				-	0%
07-2-558400-6173	Projects - Recoverable Airport Expenses				-	0%
	Total Expenses	69,318	65,637	70,173	4,536	107%
07-2-558400-6552	Project - Capital Eng Struct - Air	-	-	-	-	0%
	Total Capital Expenses	-	-	-	-	0%
07-2-558800-6509	Transfer to/from Future Reserves	-	-	-	-	0%
	Total Reserves	-	-	-	-	0%
	Airport Fund Total (Surplus) / Deficit	(4,987)	0	0		

Village of Pemberton
Statement of Operation ending December 31, 2020
Consolidated

	2020	2020	2021	Budget	Budget
	Actual	Budget	Budget	\$	%
Revenues:					
Taxation	2,265,608	2,280,892	2,362,814	81,922	104%
Water and sewer user rates	2,019,603	1,866,090	2,008,518	142,427	108%
User charges	2,247,813	2,552,127	2,527,094	(25,032)	99%
Penalties and interest income	38,203	30,000	32,500	2,500	108%
Government transfers:					
Provincial	1,456,685	4,735,836	3,690,340	(1,045,497)	78%
Federal	3,781	2,000	2,000	-	100%
Other local governments	1,231,096	1,788,214	1,844,723	56,509	103%
Investment income	28,862	23,860	28,860	5,000	121%
Other revenues	115,696	742,548	778,958	36,410	105%
Collections on behalf of other governments	2,770,596	2,971,629	2,971,629	-	100%
	12,177,942	16,993,197	16,247,436	(745,761)	96%
Expenditures:					
General government	2,208,548	2,320,839	2,482,593	161,754	107%
Fire protection services	712,501	693,897	699,357	5,460	101%
Development and planning services	612,603	667,633	618,153	(49,480)	93%
Public works and parks	1,007,316	1,163,646	1,286,222	122,575	111%
Recreation	953,498	1,305,212	1,272,426	(32,786)	97%
Water utility	828,914	913,902	821,960	(91,942)	90%
Sewer utility	861,266	873,291	929,076	55,785	106%
Airport services	69,318	65,637	70,173	4,536	107%
Transfers to other governments	2,793,488	2,971,629	2,971,629	-	100%
	10,047,453	10,975,686	11,151,588	175,902	102%
Annual (Surplus) / Deficit	(2,130,489)	(6,017,511)	(5,095,847)		
ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS					
Non-cash items included in Annual (Surplus)/Deficit					
Amortization on tangible capital assets				-	
Cash items NOT included in Annual (Surplus)/Deficit					
Capital expenditures	1,046,096	6,382,320	5,448,226	(934,094)	85%
Loan proceeds	(320,516)	(320,516)	-	320,516	0%
Long term debt payments	217,923	218,423	218,423	-	100%
Capital Equipment payments	164,340	167,410	144,101	(23,309)	86%
Transfers from Statutory Reserves	-	(532,540)	(532,540)	-	100%
Transfer to Statutory Reserves	987,000	987,000	-	(987,000)	0%
Transfers from Non-Statutory Reserves	(265,631)	(577,526)	(303,780)	273,746	53%
Transfers to Non-Statutory Reserves	770,228	845,207	862,046	16,839	102%
Transfers to/(from) Unappropriated Surplus	(1,152,267)	(1,152,267)	(683,247)	469,021	59%
Financial Plan Balance	(683,317)	0	57,382		
General Fund (Surplus) / Deficit	(348,686.61)	0.00	57,381.76		
Water Fund (Surplus) / Deficit	(275,830.26)	0.00	-		
Sewer Fund (Surplus) / Deficit	(53,742.64)	(0.00)	0.40		
Airport Fund (Surplus) / Deficit	(4,987.02)	0.00	0.00		
	(683,246.53)	0.01	57,382.15		

2021 Projects for consideration

			Estimated Cost	Taxes/ User fees	Grants/Reserves	Debt Financing	Surplus	Year 2022
Community Wildfire Protection Plan CWPP (Total Project \$150,000)	Admin	Grant	\$ 150,000.00		\$ 125,000.00			\$ 25,000.00
CEPF Cultural Training PFR & EOC Personnel Grant	Admin	Capital	\$ 14,500.00		\$ 14,500.00			
Replace Bylaw Truck	Admin	MFA Funded	\$ 45,000.00	\$ 5,377.75	June - Dec 2021	\$ 45,000.00		
EOC Training Grant	Admin	Grant	\$ 25,000.00	\$ 530.00		\$ 24,946.00		
Additional Laptops, IT Hardware Remote working	Admin	COVID 19 Grant	\$ 9,000.00		\$ 9,000.00			
Upgrade Vadim to RIM online software, API support	Admin	COVID 19 Grant	\$ 10,000.00		\$ 10,000.00			
Additional Bylaw Support	Admin	COVID 19 Grant						
Icompass Legislative Software (Annually)	Admin	COVID 19 Grant	\$ 4,000.00		\$ 4,000.00			
			\$ 257,500.00	\$ 5,907.75	\$ 187,446.00	\$ 45,000.00	\$ -	
Mini Repeater for further signal reach down InShuk FSR ***\$2500 r	Fire	Capital	\$ 12,000.00		\$ 2,500.00			
SCBA Tank Replacement 5 per year	Fire	Capital	\$ 7,500.00		\$ 7,500.00			
Upgraded Gas detectors (worksafe compliance)	Fire	Capital	\$ 10,000.00		\$ 10,000.00			
Truck Radio Upgrades (3 @ \$2,500)	Fire	Capital	\$ 7,500.00		\$ 7,500.00			
Rope Rescue Equipment (For working on Low to moderate banks for A	Fire	Capital	\$ 15,000.00					\$ 15,000.00
Commercial Bunker Gear Washer (Worksafe Compliance) 2 @ \$5,000	Fire	COVID 19 Grant	\$ 10,000.00		\$ 10,000.00			
Commercial Bunker Gear Dryer (Worksafe Compliance)	Fire	COVID 19 Grant	\$ 3,850.00		\$ 3,850.00			
New Security Fencing Training Ground	Fire	Capital	\$ 25,000.00		\$ 25,000.00			
Sprinkler Protection Unit Trailer	Fire	Reserves	\$ 158,000.00		\$ 158,000.00	**purchase if additional Wildfire Revenues earned		
			\$ 248,850.00	\$ -	\$ 224,350.00	\$ -	\$ -	
OCP Review (2 Year Contractor)	Development		\$ 75,000.00	\$ 75,000.00				\$ 75,000.00
DCC Bylaw	Development		\$ 50,000.00	\$ 50,000.00				
Subdivision and Land Use Control Bylaw	Development		\$ 8,100.00					\$ 8,100.00
			\$ 133,100.00	\$ 125,000.00	\$ -	\$ -	\$ -	
<i>Sign Relocation - Project Carry forward 2019</i>	<i>PW/Parks</i>		<i>\$ 5,000.00</i>				<i>\$ 5,000.00</i>	<i>\$ 25,000.00</i>
Pebble Creek Road Disaster Recovery	PW/Parks	Capital	\$ 212,023.54		\$ 212,023.54	Grant/Reserve		
Speed Readers Grant Farm Road East	PW/Parks	Grant	\$ 14,000.00		\$ 7,000.00	Grant/Capital Reserve		\$ 4,000.00
PW Washroom to complete	PW/Parks	Capital	\$ 10,000.00		\$ 10,000.00	Capital Reserve		
PW Building Roof Repair - Repair Leak - Flat Roof	PW/Parks	Capital	\$ 14,000.00	\$ 14,000.00				
PW Building Roof Inspection and Repair - Metal Roof	PW/Parks	Capital	\$ 12,000.00					\$ 12,000.00
Emergency and Communication Electric Sign/ Roundabout *Sign Bylaw	PW/Parks	Capital	\$ 6,000.00		\$ 6,000.00			
OML Trail Widening	PW/Parks		\$ 10,000.00		\$ 10,000.00			
Industrial Park Sign Expansion	PW/Parks	Business Contribution	\$ 15,000.00		\$ 15,000.00			
Walnut Drainage and Culvert, shared project with PVDD	PW/Parks	Grant	\$ 12,000.00	\$ 6,000.00	\$ 6,000.00			
EV Chargers (VOP portion \$20k Gas Tax)	PW/Parks	Grant Resolution	\$ 49,000.00		\$ 49,000.00			
New Loader replacing retired debt	PW/Parks	MFA Funded	\$ 275,000.00	\$ 32,864.00	June - Dec 2021	\$ 275,000.00		
			\$ 634,023.54	\$ 52,864.00	\$ 315,023.54	\$ 275,000.00	\$ 5,000.00	
Water Treatment Investigation and Preliminary Design	Water	Capital Reserves	\$ 90,000.00		\$ 90,000.00			
Ridge Reservoir Cleaning every 3 years	Water		\$ 8,125.00		\$ 8,125.00			
Chlorine Analyzer Eagle Drive	Water	Capital Reserves	\$ 10,000.00		\$ 10,000.00			
Flow Meter Replacement	Water	Capital Reserves	\$ 15,000.00		\$ 15,000.00			
Water Sampling increase frequency	Water		\$ 13,000.00		\$ 13,000.00			
			\$ 136,125.00	\$ -	\$ 136,125.00	\$ -	\$ -	
Village Wide Scada Upgrades	Sewer	Capital Reserves	\$ 50,000.00		\$ 50,000.00			
Confined Space Entry Program WCB	Sewer		\$ 10,000.00		\$ 10,000.00			
River Hydrology Survey - Lilloet River	Sewer		\$ 9,750.00		\$ 9,750.00			
Outfall Inline Flushing System	Sewer		\$ 10,000.00		\$ 10,000.00			
SBR2 Basin maintenance	Sewer		\$ 10,626.00		\$ 10,626.00			
2 Variable Frequency Drives	Sewer	Capital Reserves	\$ 10,000.00		\$ 10,000.00			
Environmental Monitoring Requirement (addl years @\$35,000)	Sewer		\$ 46,000.00		\$ 46,000.00			
Industrial Park Generator	Sewer		\$ 100,000.00		\$ 11,950.54	June - Dec 2021		
			\$ 246,376.00	\$ -	\$ 158,326.54	\$ -	\$ -	
Runway Snow Clearing	Airport	Business Contribution	\$ 100,000.00		\$ 100,000.00			
			\$ 100,000.00	\$ -				

Operating Budget (Surplus)/Deficit \$ 57,381.76
 2021 Capital and Projects for Consideration \$ 183,771.75

Total Tax Increase \$ 241,153.51
 Reallocate Road Reserve to Operational Reserve \$ (206,960.00)
 \$ 34,193.51

Total Tax Increase % 1.87

Non-Market Change Included in Operations \$ 76,232
 1% Tax increase \$ 18,302
 2% Tax increase \$ 36,604
 3% Tax increase \$ 54,906
 4% Tax increase \$ 73,208
 5% Tax increase \$ 91,510
 6% Tax increase \$ 109,812

Wildfire Reserves	\$ 68,000.00
Fire Reserves	\$ 401,918.35
Less: Approved Projects	\$ (20,000.00)
Less: Tentative Projects	\$ (52,500.00)
Wildfire Reserves ending	\$ 68,000.00
Fire Reserves ending	\$ 329,418.35
Water User Fees Increase or Reserves Requirement	\$ 136,125.00
Sewer User Fees Increase or Reserves Requirement	\$ 158,326.54
Water Reserves	\$ 1,401,753
Less: Approved Projects	\$ (68,307)
Less: Tentative Projects	\$ (136,125)
Water Reserves ending	\$ 1,197,321
Sewer Reserves	\$ 197,608
Less: Approved Projects	\$ -
Less: Tentative Projects	\$ (158,327)
Sewer Reserves ending	\$ 39,281
COVID Recovery Grant	\$ 987,000.00
Less: 2020 Operating Expenses	\$ (63,239.07)
Less: 2021 Operating Expenses	\$ (37,812.00)
Less: Tentative Projects	\$ (52,850.00)
COVID Recovery ending	\$ 833,098.93