



**Village of Pemberton
2021 Draft Budget
Information Session
March 16, 2021**

2021 Draft Budget



Budget Highlights:

- 2021 BC Assessment Completed Roll has been received; awaiting Revised Roll;
- Assessments have increased by 9.97% over 2020, due to an increase in market value (4.76%) with the remaining increase (5.21%) due to Non Market Change (new construction/Inventory), a small upward trend from 2020
- Assessments for residential homes again increased in value 11.32% with other classes decreasing in value (Industry, Commercial, Non Profit, Farm)
- Other Government Requisitions have not yet been received
- Staff and Council Salaries are shown with a 0.8% increase for CPI
- 2021 Operational Reserve of \$206,960, 2021 Capital Reserve of \$86,498
- User fees for Water Reserves are shown with a \$0 increase in 2021
- User fees for Sewer are shown with a \$40,000 increase in 2021
- Current Operating Budget up 1.8% from 2020
- Additional Draft Increase of 2.2% for Capital Reserves
- A shift of New Development and Market Sales for 2021 shows above average assessment values for larger residential homes resulting in higher taxes, lower assessment change and taxes are noted for residential townhouses and downtown businesses
- 27 Pay Periods for 2021 (instead of 26) reflected in salaries, due to leap year

Appendix A

NMC Roll Comparison by Property Class
2021 Net General Taxable Values
Completed Roll run on 05/Dec/2020

Printed Date: 27/Jan/2021

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

[NMC by Neigh](#)
[NMC Detail](#)

Property Class	2020 Cycle 10	2021 Completed	NMC Land	NMC Impr	NMC Total	% Chg Due to NMC	% Chg Due to Market	% Chg
Res Vacant	\$71,531,400	\$65,065,700	-\$8,604,000	\$0	-\$8,604,000	-12.03%	2.99%	-9.04%
Res Single Family	\$384,695,600	\$452,847,900	\$17,339,000	\$26,990,900	\$44,329,900	11.52%	6.19%	17.72%
Res ALR	\$10,378,000	\$14,249,000	\$3,466,000	\$0	\$3,466,000	33.40%	3.90%	37.30%
Res Farm	\$462,125	\$22,750	\$0	\$0	\$0	0.00%	-95.08%	-95.08%
Res Strata	\$281,231,000	\$315,515,600	\$12,669,000	\$8,819,400	\$21,488,400	7.64%	4.55%	12.19%
Res Other	\$36,313,900	\$25,759,300	-\$685,000	-\$13,050,000	-\$13,735,000	-37.82%	8.76%	-29.06%
01 - Residential Total	\$784,612,025	\$873,460,250	\$24,185,000	\$22,760,300	\$46,945,300	5.98%	5.34%	11.32%
02 - Utilities	\$15,886,670	\$15,991,850	\$0	\$0	\$0	0.00%	0.66%	0.66%
03 - Supportive Housing	\$0	\$0	\$0	\$0	\$0			
04 - Major Industry	\$0	\$0	\$0	\$0	\$0			
05 - Light Industry	\$10,852,700	\$11,199,300	\$94,800	\$163,700	\$258,500	2.38%	0.81%	3.19%
06 - Business And Other	\$125,858,301	\$130,770,001	\$783,900	\$1,221,500	\$2,005,400	1.59%	2.31%	3.90%
07 - Managed Forest Land	\$0	\$0	\$0	\$0	\$0			
08 - Rec/Non Profit	\$3,771,600	\$3,550,900	\$0	\$0	\$0	0.00%	-5.85%	-5.85%
09 - Farm	\$337,369	\$312,262	-\$25,108	\$0	-\$25,108	-7.44%	0.00%	-7.44%
S.644LGA/398VC	\$812,700	\$775,600	\$0	-\$67,500	-\$67,500	-8.31%	3.74%	-4.57%
Total All Classes	\$942,131,365	\$1,036,060,163	\$25,038,592	\$24,078,000	\$49,116,592	5.21%	4.76%	9.97%

COVID-19 Safe Restart Grant for Local Governments



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** of \$987,000. The grant assists with COVID-19 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	\$ 36,760
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		\$ 20,000
Off-leash Dog Park		\$ 34,000
One Mile Lake Playground & Swings		\$ 50,000
Online Cloud Permit Software		\$ 5,000

Total Grant Expended **\$ 63,239** **\$ 212,662**

Total Grant Remaining **\$710,099**

Additional recoveries will be identified over the calendar year while monitoring the effect on the budget as the COVID-19 pandemic continues. Additional grant revenue may be allocated to Recreation following the Pemberton Valley and Utility Services (PVUS) Committee budget meeting.

Staff are reviewing other potential COVID-19 Grant eligible projects such as Boardwalk Replacement and Bylaw Truck.

Administration and Financial Services



Teams and Members:

Office of the Chief Administrative Officer (CAO):

- Chief Administrative Officer
- Human Resources Coordinator/Executive Assistant
- Communications and Grant Coordinator
- Emergency Program Coordinator
- Project & Research Coordinator

Corporate and Legislative Services Department:

- Manager of Corporate and Legislative Services/Corporate Officer
- Legislative Assistant
- Bylaw Officer(s)
- Administration Assistant

Finance and IT Department:

- Manager of Finance/Chief Financial Officer
- Senior Accountant Supervisor
- Accountant
- Finance Data Clerk

Administration & Finance Operating Detail



	2020	2020	2021	Budget	Budget
	Actual	Budget	Budget	\$	%
Admin - Building		500		(500)	0%
Admin - Salaries	919,056	883,235	1,082,312	199,077	123%
Admin - Benefits	141,251	134,868	156,942	22,074	116%
Admin - Travel, Meals & Accomodation	3,057	11,400	8,550	(2,850)	75%
Admin - Interest,Comm. & Bank Fees	4,699	4,500	4,793	293	107%
Admin - Advertising	6,693	8,000	7,500	(500)	94%
Admin - Insurance	24,531	25,000	29,438	4,438	118%
Admin - Photocopier	2,905	4,750	3,563	(1,188)	75%
Admin - Postage	9,646	7,500	9,375	1,875	125%
Admin - Sundry	1,707	2,123	1,592	(531)	75%
Admin - Telephone	10,709	13,600	13,709	109	101%
Admin - Hydro	7,282	10,000	8,000	(2,000)	80%
Admin - Land Lease Fees				-	0%
Admin - IT/Software	62,322	45,500	93,568	48,068	206%
Admin - Elections		-		-	0%
Admin - Community School Expense	12,230	11,500	12,475	975	108%
Admin - Memberships and Prof. Fess	8,379	6,000	10,000	4,000	167%
Admin - Training	5,138	17,600	19,500	1,900	111%
Admin - Consultation & Special Evt.	3,445	5,000	5,000	-	100%
Admin - Bad Debt	205			-	0%
Admin - Website	8,186	9,600	8,500	(1,100)	89%
Admin - Debt Interest	5,516	6,179	2,765	(3,414)	45%
Admin - Debt Principal	51,130	50,467	59,259	8,792	117%
Penny Rounding Expense	3	-		-	0%
Admin - Accounting	26,250	28,000	30,000	2,000	107%
Admin - Legal	21,054	45,000	30,000	(15,000)	67%
Admin - Contract & Consultant Labour	716	25,000	25,000	-	100%
Admin - Records Management	9,860	10,200	10,200	-	100%
Admin - Maintenance	50,993	60,551	53,542	(7,009)	88%
Admin - Parts & Supplies	15,328	14,500	15,635	1,135	108%
Admin - Hardware	10,664	8,000	9,000	1,000	113%
Admin/Bylaw - Fuel & Oil	2,394	5,000	4,000	(1,000)	80%
Admin/Bylaw - Servicing	212	3,000	3,000	-	100%
Amortization Expense - General		-		-	0%
Promotions/Community Enhancement	6,750	7,500	7,500	-	100%
Community Init. & Opport. Fund		-		-	0%
Climate Action Carbon Tax Credits	-	2,500	2,500	-	100%
Project Admin - General Expense	26,996	30,000	128,005	98,005	427%
Admin - Bylaw Enforcement Exp	6,609	6,418	6,662	244	104%
Admin - Emergency Management	22,719	29,213	67,976	38,763	233%
Total Operating Expenses	1,488,637	1,532,204	1,929,860	397,656	126%
Transfer to Reserves	987,000	987,000	-	(987,000)	0%
Total Reserves	987,000	987,000	-	(987,000)	0%
Project - Capital Land Expense - Admin	-	-		-	0%
Project - Cap. Mach & Equip. Exp - Admin	-	-	45,000	-	0%
Project - Cap - Building	-	-		(105)	0%
Total Capital Expenses	-	-	45,000	45,000	0%
Total Expenses	2,475,637	2,519,204	1,974,860	(544,344)	78%
(Surplus) / Deficit	(136,820)	0	-		

Administrative Capital and Projects

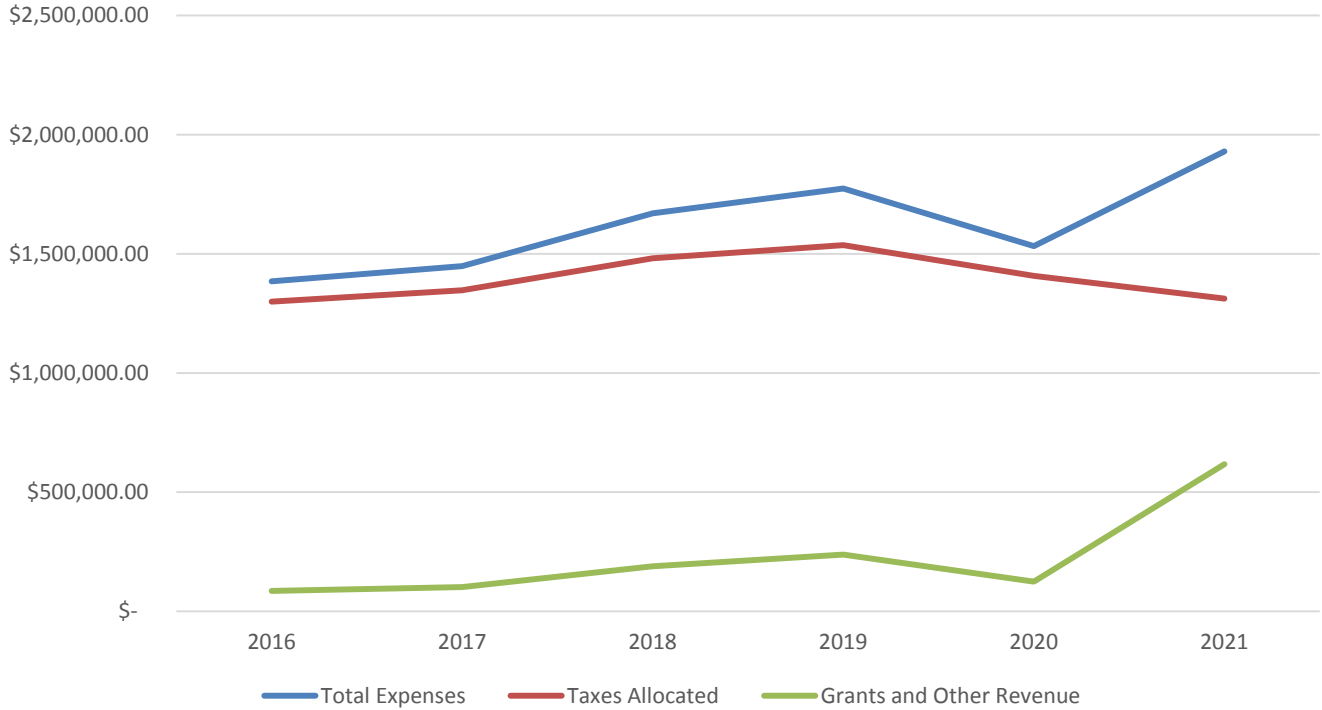


Financial Software upgrade (Grant)	20,000
IT Workstation/ Laptop upgrade (Grant)	9,000
Bylaw Truck (Debt Financing)	45,000
Virtual Legislative Software (Grant)	10,000
Community Wildfire Protection (Grant)	125,000
Cultural Training/ Emergency Operation Personnel Grant	14,500

Administrative Budget Reduction



Administration



Governance (Council)



Team Members:

- Mayor
- Councillors (4)

Governance Operating Detail



	2020	2020	2021	Budget	Budget
	Actual	Budget	Budget	\$	%
Legislative Expenses - Other	317	-	-	-	0%
Legislative Indemnities	92,878	91,981	96,283	4,302	105%
Legislative - Benefits	925	1,706	1,200	(506)	70%
Leg. Exp. - Travel, Training & Accom.	1,377	8,000	8,000	-	100%
Leg. Exp. - Advertising	1,906	500	1,000	500	200%
Leg. Exp. - Insurance	1,000	750	1,000	250	133%
Leg. Exp. - Telephone	1,265	1,000	1,290	290	129%
Leg. Exp. - IT/Computer Allowance				-	0%
Governance Expenses - Public Relations				-	0%
Total Expenses	99,668	103,937	108,773	4,836	105%
(Surplus) / Deficit	(5,676)	(0)	0		

Fire Department



Team Members:

- Fire Chief (FT)
- Deputy Chief (FT)
- Fire & OHS Administrative Assistant (FT)
- Officers (3)
- Volunteer Firefighters (24)

The Fire Service is funded by the Village of Pemberton and through a Fire Service Agreement with the Squamish-Lillooet Regional District and Li'Wat to service the areas of the Pemberton Fire District , the Pemberton Meadows, Mount Currie and the Heights (Walkerville/Reid Road).

Fire Department Detail



	2020 Actual	2020 Budget	2021 Budget	Budget \$	Budget %
F/D - Rescue Dept Expense	89,794	89,794	93,012	3,218	104%
F/D - Honorarium & Wages	277,316	293,042	281,607	(11,435)	96%
F/D - Benefits	40,289	37,000	39,000	2,000	105%
Employer Tax NEW	-	-	-	-	0%
F/D - Travel & Training	44,297	35,735	35,500	(235)	99%
F/D - Interest & Bank Charges	-	-	-	-	0%
F/D - Advertising	83	1,050	600	(450)	57%
F/D - Insurance	22,054	21,600	26,465	4,865	123%
F/D - Fees & Supplies	17,374	18,000	17,500	(500)	97%
F/D - Sundry	6,526	8,000	7,000	(1,000)	88%
F/D - Telephone	5,916	6,426	6,046	(380)	94%
F/D - Hydro	9,633	12,122	10,115	(2,008)	83%
F/D - IT/Software	7,735	7,411	7,200	(211)	97%
F/D - Rental Fees	25,735	25,735	25,735	-	100%
F/D - Memberships and Professional Fees	1,590	1,800	1,625	(175)	90%
F/D - Legal	-	1,050	500	(550)	48%
F/D - Maintenance	36,702	30,900	35,000	4,100	113%
F/D - Parts & Supplies	81,146	61,800	70,000	8,200	113%
F/D - Hardware	3,099	-	-	-	0%
F/D - Fuel & Oil	9,090	6,466	10,000	3,534	155%
F/D - Servicing	22,807	23,690	23,000	(690)	97%
Project - Non Capital Exp - Fire	-	-	-	-	0%
F/D - Public Relations	-	824	500	(324)	61%
Fire - Debt Servicing Interest Expense	11,876	11,452	11,452	-	0%
Fire - Debt Servicing Principal	31,906	32,329	32,329	-	0%
Total Operating Expenses	744,967	726,226	734,186	7,960	101%
Transfer to Future Reserves	99,247	99,247	83,650	(15,597)	84%
Total Reserves	99,247	99,247	83,650	(15,597)	84%
Project - Cap Mach & Equip	7,499	21,532	47,600	26,068	221%
Project - Cap. Eng. Struct. - Fire	-	-	25,000	-	-
Project - Cap Building	392	20,000	20,000	-	100%
Total Capital	7,891	41,532	92,600	51,068	223%
Total Expenses	852,105	867,005	910,436	43,431	105%
(Surplus) / Deficit	(29,941)	-	-		

Fire Department Capital Projects

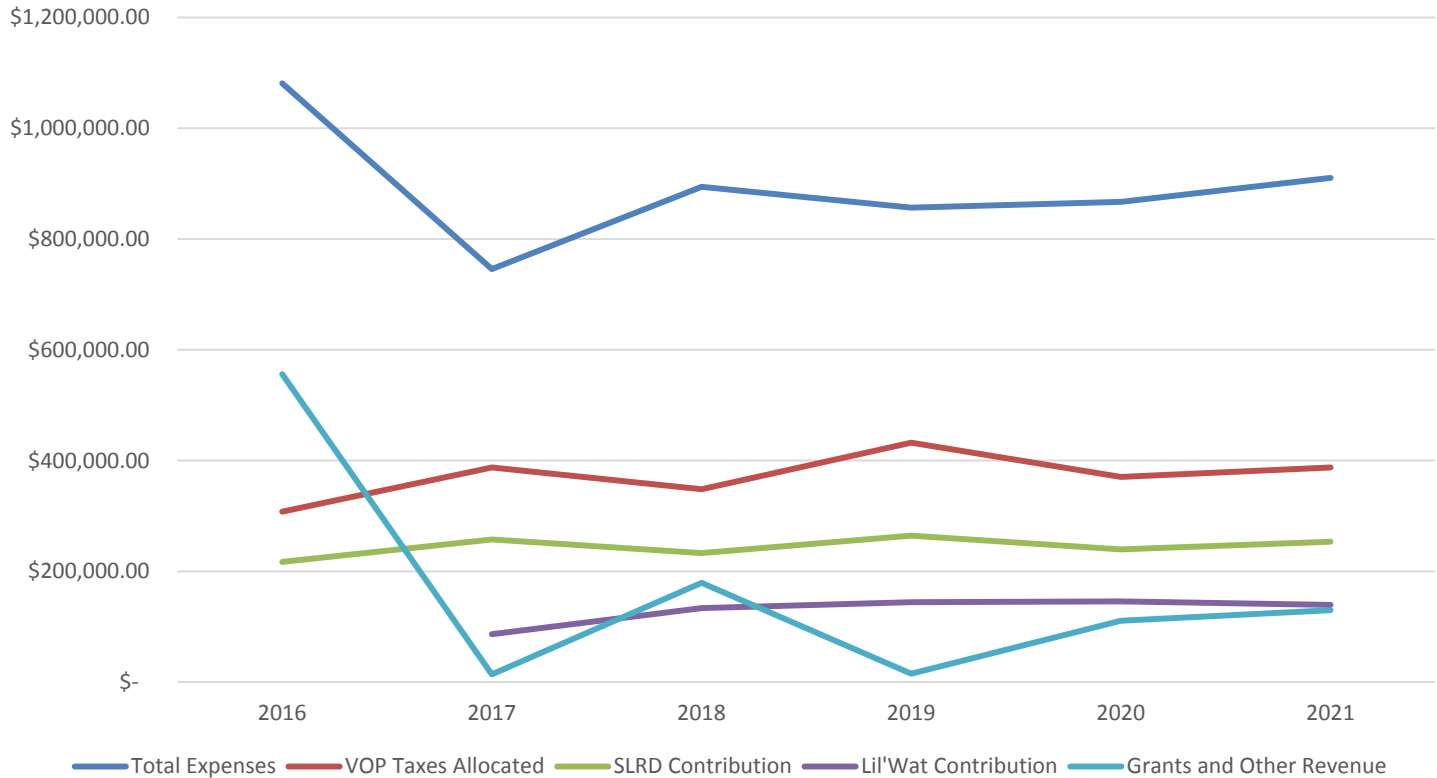


SCBA Tanks Replacement (5 per year for 5 years)	7,500
Mini Repeater for further signal reach down In-SHUCK-ch FSR	2,500
Upgraded Gas detectors	10,000
Truck Radio Upgrades (3 @ \$2,500)	7,500
Commercial Bunker Gear Washer and Dryers (Grant)	13,850
New Security Fencing Training Ground	25,000

Fire Department



Fire Department



Building & Development Services



- Manager of Development Services
- Planner
- Building Inspector
- Building and Planning Clerk
- Contract Development Planners

Development Services Operating Detail



	2020	2020	2021	Budget	Budget
	Actual	Budget	Budget	\$	%
DS - Admin	1,497	15,651	2,500	(13,151)	16%
DS - Salaries	384,776	366,112	389,603	23,491	106%
DS - Benefits	56,175	56,419	50,135.56	(6,284)	89%
Employer Tax NEW				-	#DIV/0!
DS - Travel, Meals & Accomodation	4,588	2,600	3,000	400	115%
DS - Advertising	2,439	5,500	3,000	(2,500)	55%
DS - Insurance	-			-	0%
DS - Telephone	1,977	2,100	2,100	-	100%
DS - IT/Software	13,407	12,000	14,600	2,600	122%
DS - Memberships and Professional Fess	4,164	2,400	3,564	1,164	149%
DS - Training	3,457	6,200	6,000	(200)	97%
DS - Legal	10,339	15,000	15,000	-	100%
DS - Engineering Consulting		-		-	0%
DS - Contractors & Consult.	51,862	68,800	101,650	32,850	148%
DS - Maintenance				-	0%
DS - Parts & Supplies	1,305	2,000	1,500	(500)	75%
DS - Hardware	1,985	-	-	-	0%
DS - Fuel & Oil	201	1,100	500	(600)	45%
Project Dev.- Non Capital Exp	826	36,750	30,000	(6,750)	82%
Projects - Recoverable DS Expenses	69,382	75,000	125,000	50,000	167%
Total Operating Expenses	608,380	667,633	748,153	80,520	112%
Project - Cap. Eng. Struct. - DS				-	0%
DS Project - Capital Buildings				-	0%
Total Capital Expenses	-	-	-	-	0%
Total Expenses	608,380	667,633	748,153	80,520	112%
(Surplus) / Deficit	18,532	0	-		

Development Services Projects

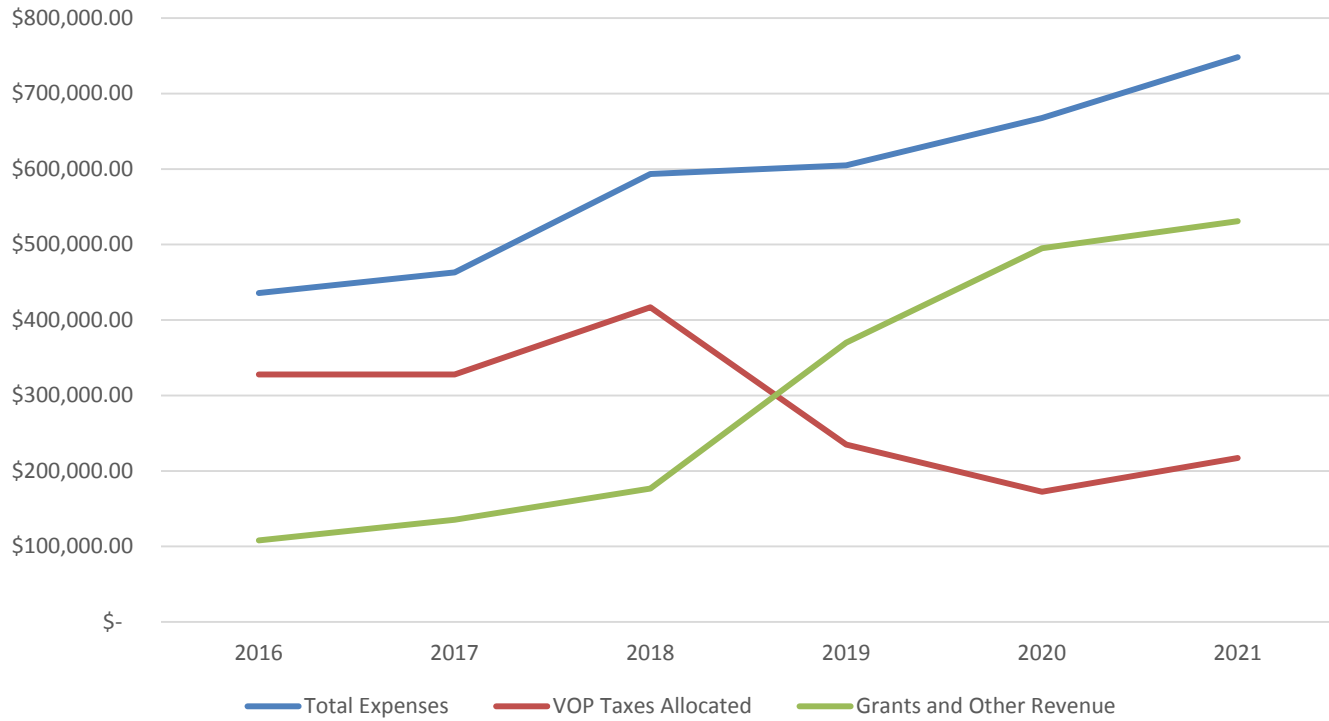


OCP Review (2 Year Contractor)	75,000
DCC Bylaw	50,000
Online Cloud Permit Software	5,000
Climate Action Plan (Carry Forward Project)	29,001

Development Services Detail



Development



Public Works & Parks Services



Team Members:

- Manager of Operations
- Assistant Manager of Operations
- GIS & Engineering Technician
- Water Operator
- Equipment Operator (2)
- Wastewater Treatment Plant Operator
- Labourers (2)
- Summer Student

Public Works/ Parks Operating Detail



	2020 Actual	2020 Budget	2021 Budget	Budget \$	Budget %
Works - Administration	818	1,500	1,000	(500)	67%
Works - Salaries	554,729	519,511	636,796	117,285	123%
Works - Benefits	68,986	73,328	75,600	2,272	103%
Works - Travel, Meals & Accomodation	467	3,000	2,250	(750)	75%
Works - Advertising	1,164	2,000	1,800	(200)	90%
Works - Insurance	24,934	28,000	29,921	1,921	107%
Works - Telephone	3,906	3,606	4,706	1,100	131%
Works - Hydro	25,061	24,555	25,813	1,258	105%
Works - IT Software	6,228	4,000	12,553	8,553	314%
Works - Memberships and Profesional Fees	973	745	1,000	255	134%
Works - Training	2,077	8,500	10,500	2,000	124%
Works - Labour Relations Expense		500	500	-	100%
Works - Equipment Interest	3,792	4,226	2,672	(1,554)	63%
Works - Equipment Principal	107,382	107,074	107,411	337	100%
Works - Legal		1,030	1,030	-	100%
Works - Engineering Consulting				-	0%
Works - Contractors & Consultants	14,814	25,000	13,000	(12,000)	52%
Works - Maintenance	72,356	45,000	45,000	-	100%
Works - Parts & Supplies	25,337	25,000	20,000	(5,000)	80%
Works - Hardware	993		7,000	7,000	0%
Works - Fuel & Oil	27,154	30,000	30,000	-	100%
Works - Servicing				-	0%
Works - Road Maintenance	81,498	170,000	170,000	-	100%
Works - Trail Maintenance	4,049	6,788	10,000	3,212	147%
Project - Non Capital Exp - Works	33	110,000	121,000	11,000	110%
Parks - Benefits	70			-	0%
Parks - Advertising	1,040			-	0%
Parks - Insurance	11,505	13,060	13,805	745	105%
Parks - Hydro	4,108	5,447	4,190	(1,257)	77%
Parks - Maintenance	44,814	32,850	45,000	12,150	137%
Parks - Parts & Supplies	22,099	20,000	29,541	9,541	148%
Parks - Hardware	-	500	500	-	100%
Parks - Fuel & Oil	1,701	5,500	2,500	(3,000)	45%
Projects - General - Parks				-	0%
Total Operating Expenses	1,112,089	1,270,721	1,425,089	154,369	112%
Project - Cap. Mach & Equip. Exp - PW	14,270		330,000	330,000	0%
Project - Cap. Eng. Struct. - PW	344,014	4,931,405	5,793,292	861,887	117%
Project - Cap - Building		-	24,000	24,000	0%
Project - Capital Land Expense - Parks		-		-	0%
Project - Cap. Mach & Equip. Exp - Parks		-		-	0%
Project - Cap. Eng. Struct. - Parks		267,000	301,000	34,000	113%
Total Capital Expenses	358,285	5,198,405	6,448,292	1,249,887	124%
Reserve - Transfer for Future Capital Expenditures	-	-	-	-	0%
Total Reserves	-	-	-	-	0%
Total Expenses	1,470,374	6,469,126	7,873,381	1,404,256	122%
(Surplus) / Deficit	(36,220)	0	-		

Public Works/ Parks Projects

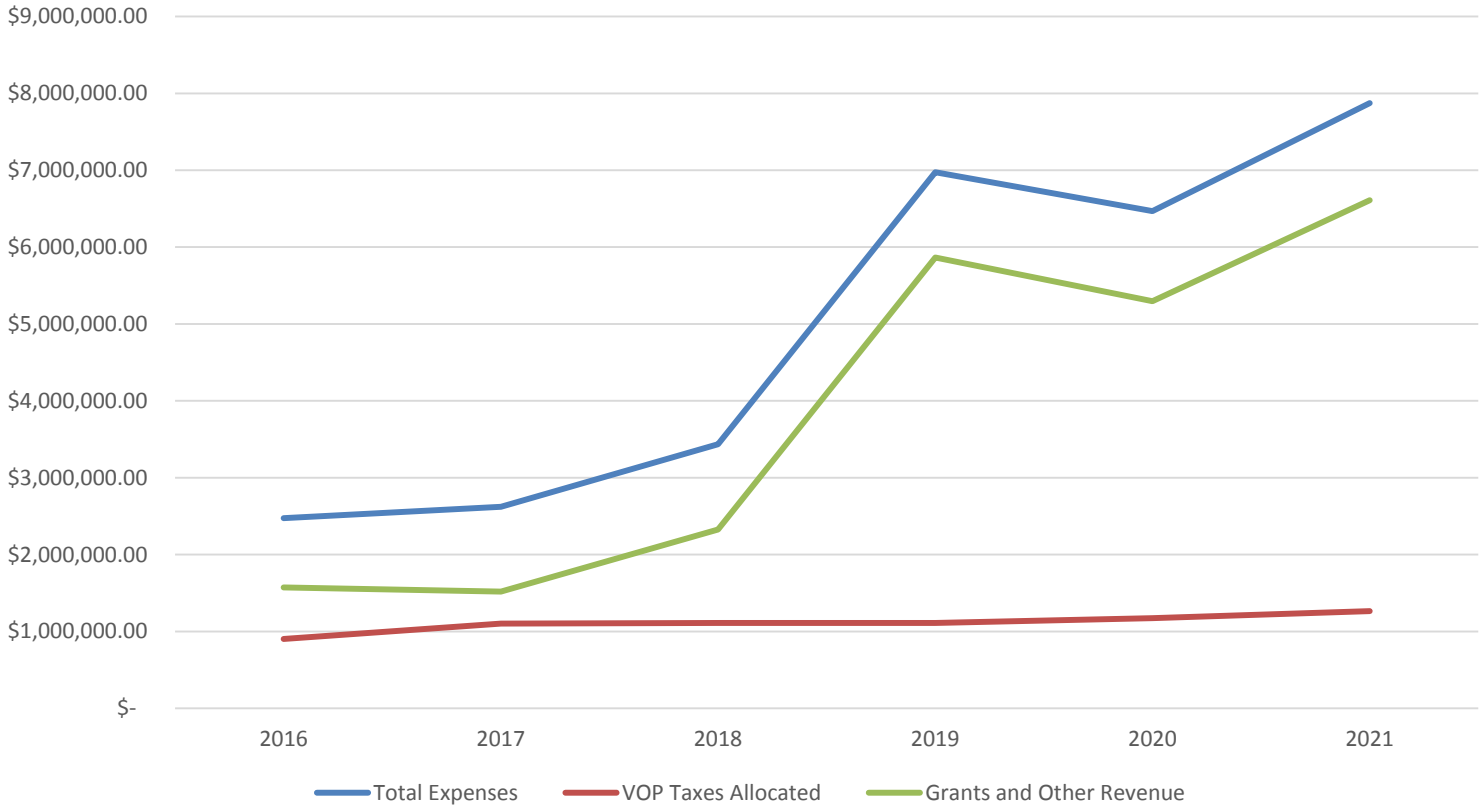


Pebble Creek Road Disaster Recovery (Grant)	212,024
Speed Reader (Grant)	7,000
Public Works Washroom Completion	10,000
Public Works Roof Repair	14,000
Electric Emergency Information Sign (Grant)	6,000
One Mile Lake Trail Widening (Grant)	10,000
Walnut Drainage and Culvert (Shared Service with PVDD)	6,000
EV Charges Regional Grant (Shared Project)	49,000
Computer and WIFI Upgrade (Grant)	7,000
New Loader (Debt Financing)	275,000
Soccer Field and Amenity Building (Grant Carry Forward)	4,200,010
Asset Management Plan (Project Carry Forward)	60,000
Off Leash Dog Park	34,000

Public Works/ Parks Detail



Public Works/ Parks



Transit



Funding from this service comes from an equal Partnership of the Village, the SLRD and the Lil'Wat Nation with additional revenues from BC Transit and User fees (ticket sales). The Service run is made up of a Commuter (to and from Whistler) and a Local (to and from Mt. Currie) and managed by BC 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.

Transit Services Operating



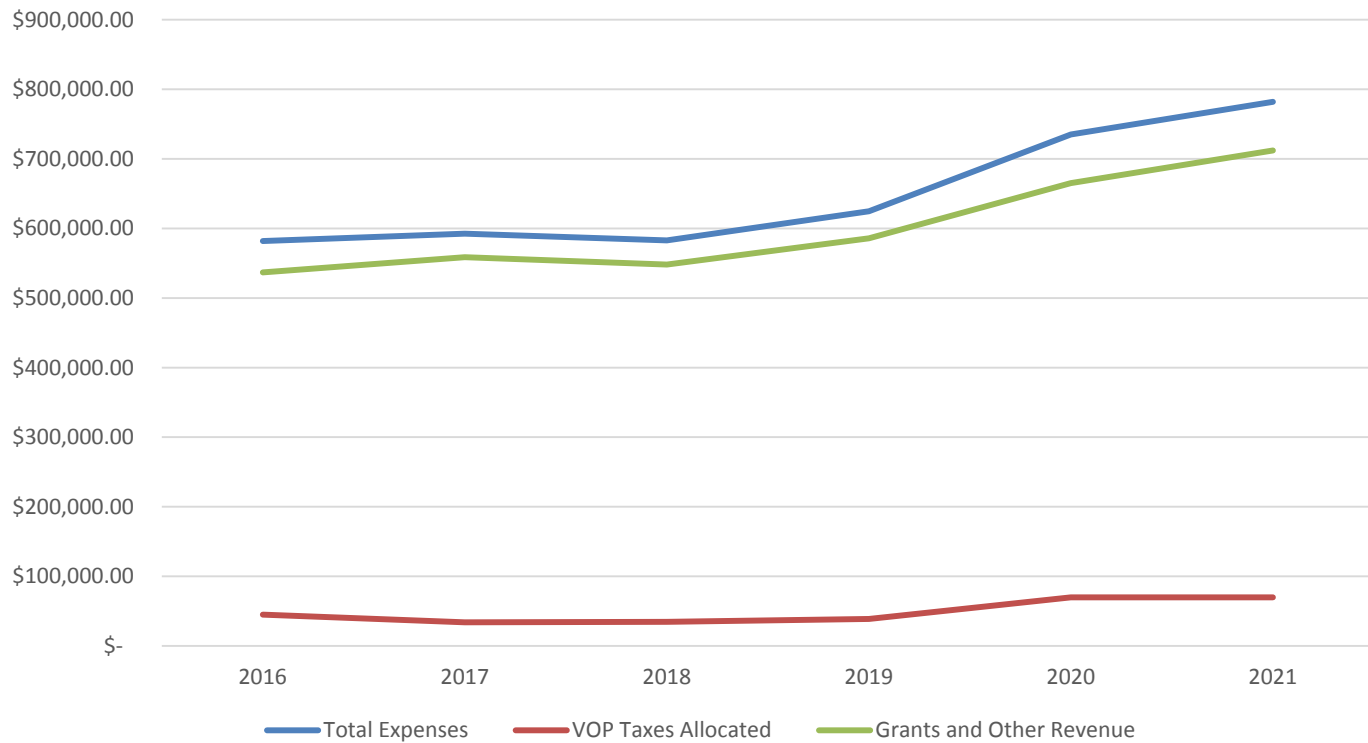
	2020 YE Estimated	2020 Budget	2021 Budget	Budget \$	Budget %
Transit - Admin Fee	8,494	8,473	8,706	233	103%
Transit - Operating Contract	679,972	725,692	772,459	46,767	106%
Transit - Greyhound Ticket Purchases				-	0%
Transit - Misc Expense	346	1,000	750	(250)	75%
<i>Transfer to Partner Reserve (Restricted)</i>				-	0%
Total Expenses	688,812	735,165	781,915	46,750	106%
(Surplus) / Deficit	-	(0)	-		

Additional Commuter Run added 2019/ 2020

Transit Services



Transit



Recreation



Management of Recreation Services for; the Community Centre, Youth Centre, Meadows Fields, Pemberton Soccer Fields and Gates Lake Park, moved to the Village of Pemberton from the SLRD in June of 2019.

Budgets and Tax Requisitions continue to be reviewed by the PVUS Committee and the tax requisition is funded by the SLRD as a cost share between the Village of Pemberton and Electoral Area C.

Water Services



	2020	2020	2021	Budget	Budget
	Actual	Budget	Budget	\$	%
Water - Administration	1,703	5,000	3,000	(2,000)	60%
Water - Salaries	465,838	502,320	536,798	34,477	107%
Water - Benefits	9,471	10,206	10,512	306	103%
Water - Travel & Training		800	800	-	100%
Water - Interest & Bank Charges				-	0%
Water - Advertising	721	1,800	1,200	(600)	67%
Water - Insurance	17,949	17,983	21,579	3,597	120%
Water - Telephone	3,072	3,085	3,977	893	129%
Water - Hydro	63,347	55,763	64,614	8,851	116%
Water - IT/Software	15,856	73,000	2,520	(70,480)	3%
Water - Purchases	67,144	26,610	29,271	2,661	110%
Water - Training		2,500	3,000	500	120%
Water - Bad Debt Expense				-	0%
Water - Licenses & Permits	525	4,500	3,000	(1,500)	67%
Water - Legal	1,888	1,500	2,000	500	133%
Water - Engineering				-	0%
Water - Contractors & Consultants	4,589	50,000	20,000	(30,000)	40%
Water - Maintenance	105,448	92,771	71,125	(21,646)	77%
Water - Parts & Supplies	4,041	2,000	4,000	2,000	200%
Water - Hardware	9,738	-	-	-	0%
Water - Fuel	15,909	12,527	16,387	3,860	131%
Amortization Expense - Water				-	0%
Water - Interest Expense	51,536	51,536	51,536	-	100%
Water - Principal Payment	57,763	57,763	57,763	-	100%
Water - Contingency				-	0%
Project - Non Capital Exp - Water				-	0%
Total Operating Expenses	896,538	971,665	903,083	(68,582)	93%
Project - Cap. Village Core Exp - Water	188,133	465,000	561,867	96,867	121%
Project - Cap. Ind Park Exp - Water		60,000	-	(60,000)	0%
Total Capital Expenses	188,133	525,000	561,867	36,867	107%
Transfer to/from Future Reserves	324,000	324,000	324,000	-	100%
Total Reserves	324,000	324,000	324,000	-	100%
Total Expenses	1,408,671	1,820,665	1,788,950	(31,715)	98%
(Surplus) / Deficit	(280,252)	0	-		

Water Projects/ Capital



Water Treatment Investigation and Preliminary Design	90,000
Ridge Reservoir Cleaning	8,125
Water Rates Study (Project Surplus Carry Forward)	20,000
Chlorine Analyzer Eagle Drive	10,000
Flow Meter Replacement	15,000
Scada Upgrade, Software, Radios (Project Carry Forward)	70,000
Well #3 Pump head and Motor Replacement	40,000
Genset for Well House	276,867
Water Truck (Project Carry Forward)	60,000

Funded by User Fees and Reserves, zero Water Rate Increases

Sewer Services Operating Detail



	2020 Actual	2020 Budget	2021 Budget	Budget \$	Budget %
Sewer - Administration	3,249	5,000	5,000	-	100%
Sewer - Salaries	500,386	477,198	577,714	100,516	121%
Sewer - Benefits	12,261	10,592	24,658	14,066	233%
Sewer - Travel & Conference	175	1,000	800	(200)	80%
Sewer - Advertising		600	600	-	100%
Sewer - Insurance	31,783	31,919	38,139	6,220	119%
Sewer - Telephone	2,736	3,000	3,000	-	100%
Sewer - Hydro	47,019	49,170	49,370	199	100%
Sewer - IT/Software	5,228	3,000	3,000	-	100%
Sewer - Training	638	1,500	1,500	-	100%
Sewer - Legal	1,507	1,000	1,500	500	150%
Sewer - Engineering				-	0%
Sewer - Contractors & Consultants	11,515	35,000	85,750	50,750	245%
Sewer - Maintenance	147,398	146,800	135,626	(11,174)	92%
Sewer - Parts & Supplies	6,025	10,000	6,000	(4,000)	60%
Sewer - Hardware	20,089	23,000	-	(23,000)	0%
Sewer - Fuel	1,134	500	1,000	500	200%
Amortization Expense - Sewer				-	0%
Project - General Expense - Sewer	6,158	-	-	-	0%
Sewer - Interest Expense	74,012	74,012	74,542	530	101%
Sewer - Principal Payment	128,330	128,330	139,751	11,421	109%
Total Operating	999,641	1,001,621	1,147,949	146,328	115%
Project - Cap. Village Core Exp - Sewer	429,185	403,633	70,000	(333,633)	17%
Project - Cap. Ind Park Exp - Sewer	16,825	22,000	100,000	78,000	455%
Total Capital Expenses	446,009	425,633	170,000	(255,633)	40%
Transfer to/from Future Reserves	120,000	120,000	-	(120,000)	0%
Total Reserves	120,000	120,000	-	(120,000)	0%
Total Expenses	1,565,650	1,547,254	1,317,949	(229,305)	85%
Surplus/Deficit	\$ -	\$ (0)	\$ -		

Sewer Capital and Projects



Confined Space Entry Program WCB	10,000
Scada Improvements, Software, Radios (multiple areas)	50,000
River Hydrology Survey - Lillooet River	9,750
Outfall Inline Flushing System	10,000
SBR2 Basin maintenance	10,626
2 Variable Frequency Drives	10,000
Environmental Monitoring	46,000
Industrial Park Generator (Debt Financing)	100,000
Sewer Rate Analysis (Project Carry Forward)	20,000

Funded by User Fees and Reserves
Fees increased by \$40,000 for Capital Expenditures

Airport Services Operating Summary



	2020	2020	2021	Budget	Budget
	Actual	Budget	Budget	\$	%
Airport - Admin	74	500	500	-	100%
Airport - Salaries	53,459	53,662	58,047	4,385	108%
Airport - Benefits		-		-	0%
Airport - Advertising	529	600	600	-	100%
Airport - Insurance	4,463	4,175	5,355	1,180	128%
Airport - Sundry		200	200	-	100%
Airport - Hydro	1,574	2,000	1,750	(250)	88%
Airport- IT		500	-	(500)	0%
Airport - Legal	14,118	3,000	3,000	-	100%
Airport - Engineering				-	0%
Airport - Contractors & Consultants				-	0%
Airport - Maintenance	300	500	500	-	100%
Airport - Parts & Supplies	144	500	500	-	100%
Air - Roads				-	0%
Amortization Expense - Airport				-	0%
Projects - Recoverable Airport Expenses	11,572			-	0%
Total Expenses	86,233	65,637	70,452	4,815	107%
Project - Capital Eng Struct - Air	-	-	-	-	0%
Total Capital Expenses	-	-	-	-	0%
Transfer to/from Future Reserves	-	-	-	-	0%
Total Reserves	-	-	-	-	0%
Airport Fund Total (Surplus) / Deficit	355	0	0		

Tax Implications – Completed Roll



Residential	Assessment	1%	2%	4%	6%	8%	
House	Poplar	\$ 54.98	\$ 13.05	\$ 26.11	\$ 52.21	\$ 78.32	\$ 104.42
House	Laurel Street	\$ 59.97	\$ 12.98	\$ 25.95	\$ 51.91	\$ 77.86	\$ 103.82
House	Hemlock	\$ 46.95	\$ 15.04	\$ 30.07	\$ 60.14	\$ 90.21	\$ 120.28
House	Pinewood	\$ 79.02	\$ 18.31	\$ 36.62	\$ 73.24	\$ 109.86	\$ 146.48
House	Greenwood	\$ (46.07)	\$ 18.32	\$ 36.65	\$ 73.30	\$ 109.95	\$ 146.60
House	Elmwood	\$ (70.60)	\$ 15.89	\$ 31.78	\$ 63.57	\$ 95.35	\$ 127.13
Duplex	Laburnum	\$ 39.21	\$ 12.32	\$ 24.63	\$ 49.27	\$ 73.90	\$ 98.53
Townhouse	Flint Street	\$ (6.76)	\$ 5.84	\$ 11.68	\$ 23.35	\$ 35.03	\$ 46.71
Townhouse	Park Street	\$ (8.90)	\$ 8.88	\$ 17.75	\$ 35.50	\$ 53.25	\$ 71.00
Townhouse	Laurel Street	\$ (7.67)	\$ 8.46	\$ 16.91	\$ 33.83	\$ 50.74	\$ 67.65
Townhouse	Vine	\$ (9.64)	\$ 9.33	\$ 18.66	\$ 37.31	\$ 55.97	\$ 74.62
Light Industry							
Industry	Highway 99	\$ (411.43)	\$ 25.63	\$ 51.25	\$ 102.51	\$ 153.76	\$ 205.01
Industry	Venture Place	\$ 173.51	\$ 50.98	\$ 101.95	\$ 203.91	\$ 305.86	\$ 407.81
Commercial							
Business	Downtown	\$ (58.02)	\$ 14.33	\$ 28.66	\$ 57.32	\$ 85.98	\$ 114.63
Business	Downtown	\$ (316.30)	\$ 78.98	\$ 157.96	\$ 315.92	\$ 473.88	\$ 631.84
Business	Downtown	\$ (631.31)	\$ 107.36	\$ 214.72	\$ 429.45	\$ 644.17	\$ 858.89
Business	Industrial Park	\$ 123.41	\$ 12.94	\$ 25.89	\$ 51.77	\$ 77.66	\$ 103.55
Business	Industrial Park	\$ 152.12	\$ 19.57	\$ 39.15	\$ 78.30	\$ 117.45	\$ 156.59
Business	Industrial Park	\$ 109.19	\$ 26.61	\$ 53.23	\$ 106.46	\$ 159.68	\$ 212.91
Business	Industrial Park	\$ (540.94)	\$ 64.64	\$ 129.27	\$ 258.55	\$ 387.82	\$ 517.10
Rec/Non Profit							
	Downtown	\$ 5.71	\$ 5.54	\$ 11.07	\$ 22.15	\$ 33.22	\$ 44.29
Farm							
	Downtown	\$ 4.76	\$ 8.47	\$ 16.95	\$ 33.89	\$ 50.84	\$ 67.78

Tax Implications for the average property owner from the Completed tax roll **with a 1, 2, 4, 6 and 8% tax increase, in addition to assessment change** is shown below:

- 1% Budget Increase**
\$ 18,302
- 2% Budget Increase**
\$ 36,604
- 4% Budget Increase**
\$ 73,209
- 6% Budget Increase**
\$ 109,814
- 8% Budget Increase**
\$ 146,418

Tax Implications – Completed Roll



Financial Planning

At Budget Session #2, discussion focused on the effect of continued low tax increases that do not match operational cost increases, leading to a depletion of reserves and necessitating larger future tax increases in subsequent annual budgets.

In 2020, at the beginning of the COVID-19 pandemic, Staff presented a Long-Term Financial Information report with a view on Operating Costs/Asset Maintenance Increases, Financing/Debt, Future Capital Expenditures, and Capital Reserves.

For many years, municipalities have been faced with major management challenges. With ever-increasing operating costs, they are called upon to provide more services (i.e. transportation, road networks, leisure services, etc.), while revenues struggle to keep up.

As a result, municipalities are often faced with shrinking flexibility, due to the imbalance between the financial needs of municipalities and the inability to pay. While contributions have helped to rebalance the budget to a certain extent through the implementation of a municipal infrastructure programs, municipalities continue to face major challenges as several grants require payment of at least a third of project funding.

The goal is to provide sufficient services while taking into account taxpayers' ability to pay while implementing the best financial strategies and financing the most advantageous projects while maintaining a reasonable debt level.

Tax Implications – Completed Roll



The intent of the financial plan is to demonstrate the need for, and impact of, the above. While the long-term financial plan does not address service level changes, it is important to recognize that services and service levels ultimately drive costs. As the Village expands services, enhances service levels or expands through development, its costs will increase accordingly. Similarly, the ability of the Village to keep taxes low, will need to be accompanied by a corresponding decrease in services and/or service levels.

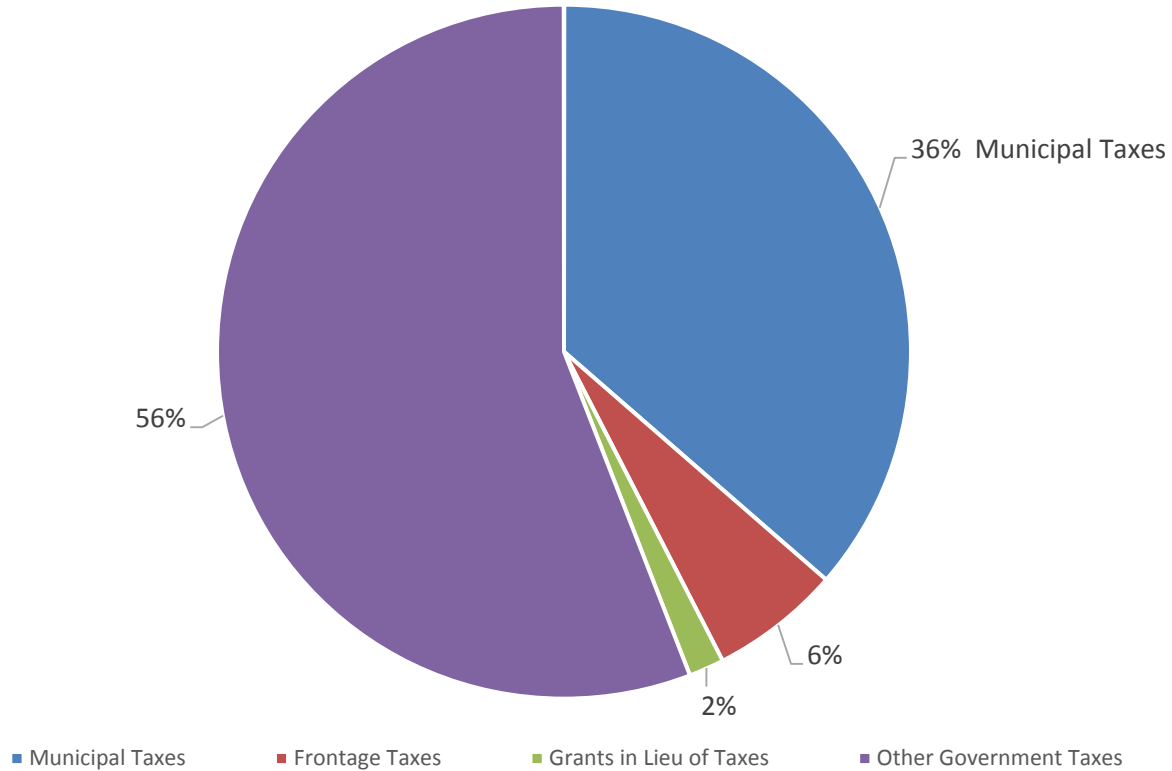
It should also be noted that that for every new tax dollar created by new development, the municipality needs to re-invest in maintaining the new or updated services (Roads, sidewalks, water, sewer, etc.) and amenities (Parks, trails, etc.), which will result in the need for increased taxation.

In 2021, the Village has seen a shift in revenues as previous years projects complete and tax increases remained low (0 – 2% annually). As such, tax revenues and user fees for services are utilized in operating the annual budget rather than increasing the Capital Reserves required for Future Capital Improvements and Replacement.

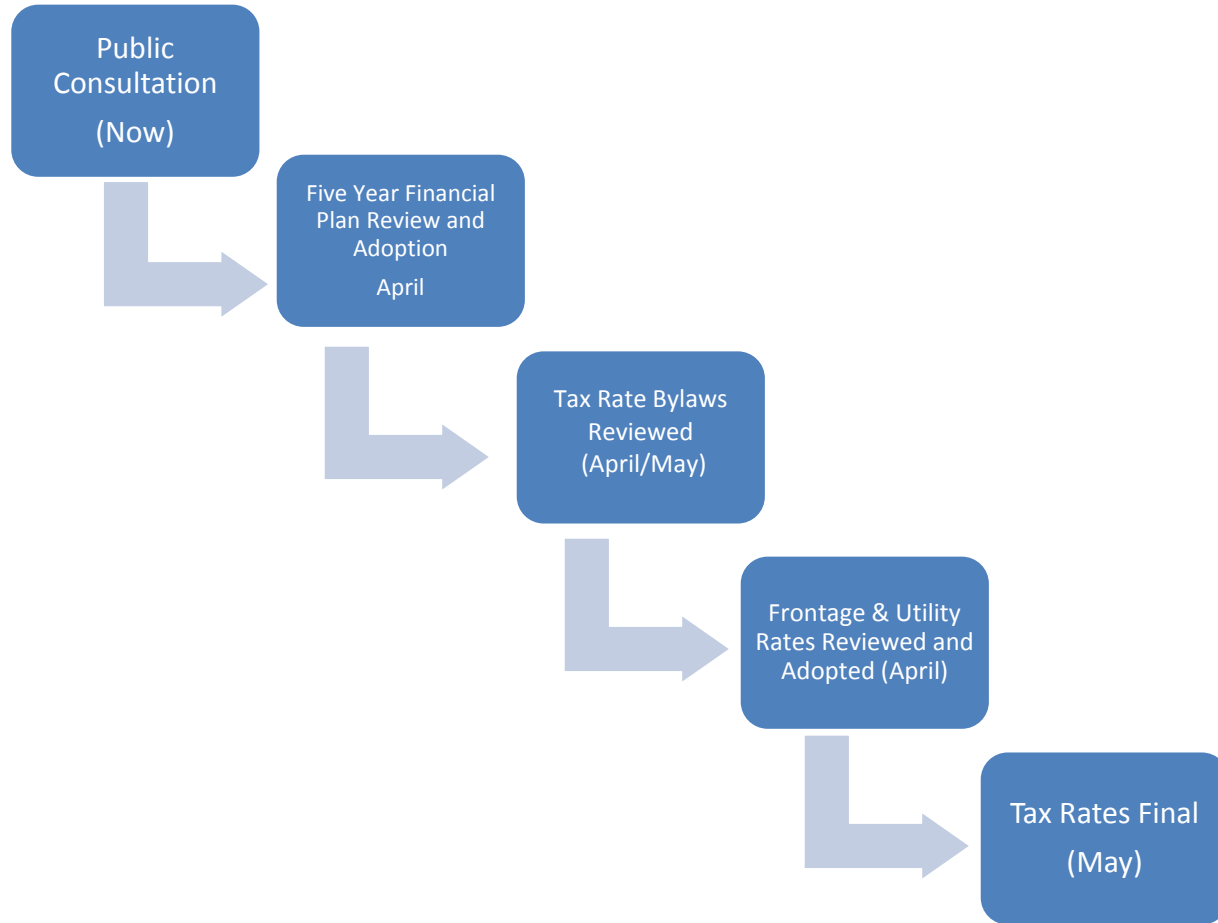
2020 Prior Year Tax Collection



2020 Tax Collected



Next Steps



2021 Draft Budget



Questions?

Contact Information



Lena Martin
Manager Of Finance and Administration
P.O. Box 100
7400 Prospect Street
Pemberton, BC V0N 2L0
(604) 894-6135
admin@Pemberton.ca
lmartin@pemberton.ca

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