

**Date:** March 2, 2021  
**To:** Nikki Gilmore, Chief Administrative Officer  
**From:** Lena Martin, Manager of Finance and Administration  
**Subject:** 2021 Final Budget with Tax Implications and 5 Year Financial Plan

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### **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 fourth of four sessions scheduled which will focus on the Final Budget with Tax Implications and a draft 5 Year Financial Plan.

### **DISCUSSION AND COMMENTS**

This is the fourth opportunity the Committee has to review the 2021 Budget as prepared through consultation with the Village Department Managers. On March 2<sup>nd</sup>, tax implications were presented of 1, 2, 4, 6, and 8%, showing the effect of these increases on an average property in each assessment class. Discussion focused on the tax rates compared to other jurisdictions and the average cost of a tax increase at 1, 2, 4, 6 and 8%. The Committee discussed the risk of depleting reserves, necessitating larger tax increases in the future if the tax rates remain low.

The Committee supported a 4% tax increase with surplus allocated to Capital Reserves as per the resolutions below:

*Moved/Seconded*

**THAT** Staff bring back a final 2021 draft budget to the next Committee of the Whole meeting with a 4% tax increase with the remaining value of taxes posted to Reserves for Future Capital Improvements.

**CARRIED**

The budget has been updated to reflect a 4% tax increase and is attached as **Appendix A**.

Staff are currently reviewing year-end adjustments and additional revenues and expenses have been allocated, such as grants and recoverable expenses, resulting in additional year-end surplus. Additional surplus has been allocated in the 2021 budget to Capital Reserves. The Capital Reserve allocation for 2021 is \$86,498 and the Operational Reserve is \$206,960.

The budget also includes the addition of the recently announced Pemberton and Area Mountain Bike Skills Park Grant.

It should be noted that additional year-end adjustments may occur after audit review and will be reflected in the Tax Rate Bylaw on April 27, 2020.

### Five Year Financial Plan

As defined by the Government Finance Officers Association ('GFOA'), long-term financial planning combines financial forecasting and strategizing and in doing so, allows municipalities to address future issues by developing and evaluating different financial scenarios. More formally, financial planning involves 'the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios and other salient variables' thereby allowing municipalities to 'align financial capacity with long-term service objectives'.

#### Government Finance Officers Association (GFOA) – Best Practices:

Long-term financial planning combines financial forecasting with strategizing. It is a highly collaborative process that considers future scenarios and helps governments navigate challenges and works best as part of an overall strategic plan.

Financial forecasting is the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other salient variables. Further, long-term financial planning is the process of aligning financial capacity with long-term service objectives.

Financial planning uses forecasts to provide insight into future financial capacity so that strategies can be developed to achieve long-term sustainability in light of the government's service objectives and financial challenges.

A long-term financial plan stimulates discussion and engenders a long-range perspective for decision makers. It can be used as a tool to prevent financial challenges; it stimulates long-term and strategic thinking; it can give consensus on long-term financial direction; and it is useful for communications with internal and external stakeholders.

Reference: Government Finance officers Association, Resources, Best Practices, Long Term Financial Planning, [www.gfoa.org](http://www.gfoa.org)

### Budget Highlights

- Consumer Price Index estimated at:

<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
0.8%	1%	1.5%	2%	2%

- Focus on increasing Reserves for Future Capital Improvements

<b>Transfers to:</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Capital Reserve	86,498	296,393	300,838	306,855	312,992
Fire Reserve	83,650	82,062	88,549	88,917	159,299
Water Reserve	324,000	324,000	324,000	324,000	324,000
Sewer Reserve	-	120,000	180,000	240,000	310,000

- Fund Future Capital Improvements from a mix of Taxes, Reserves, Grants and Debt Financing to share the expense between past, current and future tax holders.

	Grants	Taxes	Reserves	Debt
2021:				
Wildfire Protection	100%			
Bylaw Truck				100%
Fire Equipment			100%	
Training Grounds Improvement			100%	
DCC Bylaw and OCP Bylaw		100%		
Climate Action Plan	100%			
Soccer Field and Amenity Building	85%		15%	
Bike Skills Park	100%			
Public Works Heavy Equipment				100%
SCADA upgrades Water and Sewer			100%	
Generator Industrial Park Sewer				100%
Multiple small projects and capital	90%	10%		
2022:				
Council Chambers Roof and Paint		100%		
Engine 10 Replacement				100%
Boardwalk Replacement			100%	
Frontier Drainage			100%	
Fernwood Water main			100%	
Walnut Lift station				100%
2023:				
Engine 11 Replacement				100%
Public Works Heavy Equipment				100%
Public Works Building upgrades			100%	
New Water Well Design				100%
Sewer Inflow/Infiltration Repair				100%
2024:				
Municipal Hall				100%
E-Charging Station				100%
Industrial Park Looping				100%
2025:				
New Fire Hall				100%
New Water Well				100%

### Taxes and User Fees

- Reserves for Future Capital Improvements for Water and Sewer infrastructure have been achieved with user fees increases over five (5) years

Water user fees increase by CPI maintaining the current Reserve Transfer, an increase of approximately \$5 annually.

Sewer user fees increase by 5 – 7% increasing the Reserve Transfer to match the Water Fund, an increase of approximately \$50 annually.

Water and Sewer Fee analysis and an Asset Management Plan are budgeted for 2021 to quantify that the fees and reserves are adequate for growth.

- Tax increases are estimated at approximately 5% annually with 2 - 3% estimated from Development and Non-Market change, an increase of \$60 - \$75 annually for an average sized home.

**Next Steps:**

Should the Committee indicate support for the updated 2021 Budget and Five-Year Plan as presented the next step will be to prepare the Five-Year Financial Plan Bylaw and Tax Rates Bylaw which will be brought forward as scheduled below:

<b>Date</b>	<b>Description</b>
<b>Tuesday, April 13</b>	<b>Regular Council Meeting</b> <ul style="list-style-type: none"> <li>• 2021 - 2025 Five Year Financial Plan Bylaw 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> readings (S.165 <i>Community Charter (CC)</i>)</li> </ul>
<b>Tuesday, April 27</b>	<b>Regular Council Meeting</b> <ul style="list-style-type: none"> <li>• 2021 - 2025 Five Year Financial Plan Bylaw 4<sup>th</sup> &amp; Final</li> <li>• 2021 Tax Rates Bylaw 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> readings</li> </ul>
<b>Tuesday, May 11</b>	<b>Regular Council Meeting</b> <ul style="list-style-type: none"> <li>• 2021 Tax Rates Bylaw 4<sup>th</sup> &amp; Final (S.197 CC)</li> </ul>

**COMMUNICATIONS**

An advertisement outlining the Budget Deliberation schedule was placed in the Pique Newsmagazine on Thursday, March 11, 2021, 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 Draft Budget and Five Year Plan as presented.

### **Attachments:**

**Appendix A:** 2021 Draft Budget Worksheets

**Appendix B:** 2021 – 2025 Five Year Financial 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

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Admin General Taxation	1,407,845	1,407,845	1,312,461	(95,384)	93%
	Allocate Legislative General Taxation	103,937	103,937	108,273	4,336	104%
	Allocate Fire General Taxation	475,650	475,650	417,440	(58,210)	88%
	Allocate Development General Taxation	172,481	172,481	198,731	26,250	115%
	Allocate Public Works/ Parks General Taxation	1,172,327	1,172,327	1,263,976	91,649	108%
	Allocate Transit General Taxation	69,908	69,908	69,908	-	100%
	Allocate Rec Surplus	154,028	154,028	231,817	77,789	151%
	Allocate Water Surplus	417,254	417,254	280,252	(137,002)	67%
	Allocate Sewer Surplus	278,560	278,560	-	(278,560)	0%
	Allocate Airport General Taxation	29,037	29,037	24,025	(5,012)	83%
01-1-005000-6501	Transfer to/from Surplus	(1,152,267)	(1,152,267)	(691,840)	460,427	60%
01-1-006000-1301	Residential (Class 1)	(1,086,727)	(1,087,652)	(1,154,951)	(67,299)	106%
01-1-006000-1302	Utilities (Class 2)	(61,824)	(62,224)	(59,812)	2,412	96%
01-1-006000-1305	Light Industry (Class 5)	(51,122)	(51,124)	(50,349)	775	98%
01-1-006000-1306	Commercial (Class 6)	(385,483)	(397,241)	(389,055)	8,186	98%
01-1-006000-1307	Frontage Collection	(300,303)	(300,094)	(316,506)	(16,412)	105%
01-1-006000-1308	Recreation/Non-Profit (Class 8)	(5,225)	(5,226)	(4,695)	530	90%
01-1-006000-1309	Farm (Class 9)	(467)	(467)	(413)	55	88%
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	(67,354)	(60,000)	(70,000)	(10,000)	117%
01-1-006000-1314	Tax Interest	(12,070)	(20,000)	(15,000)	5,000	75%
01-1-006000-1315	Reserve Tax Collection	(205,269)	(206,960)	(293,458)	(86,498)	142%
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	(29,457)	(20,000)	(25,000)	(5,000)	125%
01-1-006650-1450	Interest Revenue - Accounts Receivable	(12,625)	(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%
	<b>Total Revenues</b>	<b>(3,267,882)</b>	<b>(3,478,688)</b>	<b>(3,581,594)</b>	<b>(102,906)</b>	<b>103%</b>
01-2-008700-6475	Transfer - School Levy	1,218,843	1,511,416	1,511,416	-	100%
01-2-008700-6476	Transfer - Police Tax	262,424	246,171	246,171	-	100%
01-2-008700-6477	Transfer - SLRD	1,197,857	1,127,825	1,127,825	-	100%
01-2-008700-6479	Transfer - STSRHD	34,944	34,893	34,893	-	100%
01-2-008700-6480	Transfer - MFA	239	227	227	-	100%
01-2-008700-6481	Transfer - BCAA	56,289	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	216,521	16,408	108%
01-2-008800-6504	Transfer to General - Capital	-	-	-	-	0%
01-2-008800-6505	Transfer to Future Reserves - Capital	206,981	206,960	293,458	86,498	142%
01-2-008800-6509	Transfer to/from Future Reserves	-	-	-	-	0%
	<b>Total Expenses</b>	<b>3,277,880</b>	<b>3,478,687</b>	<b>3,581,593</b>	<b>102,906</b>	<b>103%</b>
	<b>(Surplus) / Deficit</b>	<b>9,998</b>	<b>(0)</b>	<b>(0)</b>		

# APPENDIX A

## 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 %
	<b>Allocate Admin General Taxation</b>	<b>(1,372,116)</b>	<b>(1,372,116)</b>	<b>(1,175,642)</b>	<b>196,474</b>	<b>86%</b>
	<b>Surplus Carry Forward</b>	<b>(35,730)</b>	<b>(35,730)</b>	<b>(136,820)</b>	<b>(101,090)</b>	<b>383%</b>
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	(4,115)	(6,025)	(4,115)	1,910	68%
01-1-106900-1503	Licenses - Business	(91,125)	(68,000)	(91,125)	(23,125)	134%
01-1-107200-1671	Grant - Provincial Project - General	(1,017,628)	(1,019,000)	(130,005)	888,996	13%
01-1-107200-1673	Grant - Other Project - General	(694)	-	-	-	0%
01-1-107200-1674	Contribution - Other Govt - General	(2,421)	(2,926)	-	2,926	0%
01-1-107200-1675	Contribution - Other - General	(8,200)	-	-	-	0%
01-1-107200-1676	Transit - Contributions	(8,494)	(8,307)	(8,307)	-	100%
01-1-107300-1925	Admin - Other Revenue - Misc	(6,158)	(4,000)	(6,000)	(2,000)	150%
01-1-107300-1927	Other Revenue - Gas Tax	(16,996)	-	-	-	0%
01-1-107500-1990	MFA Proceeds	-	-	(45,000)	(45,000)	0%
01-1-107600-6500	Admin - Transfer from Reserve	(45,101)	-	(373,962)	(373,962)	0%
	<b>Total Revenues</b>	<b>(2,612,456)</b>	<b>(2,519,204)</b>	<b>(1,974,860)</b>	<b>544,344</b>	<b>78%</b>
01-2-108000-0000	Admin - Building	-	500	-	(500)	0%
01-2-108000-6000	Admin - Salaries	919,056	883,235	1,082,312	199,077	123%
01-2-108000-6002	Admin - Benefits	141,251	134,868	156,942	22,074	116%
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	4,699	4,500	4,793	293	107%
01-2-108000-6005	Admin - Advertising	6,693	8,000	7,500	(500)	94%
01-2-108000-6006	Admin - Insurance	24,531	25,000	29,438	4,438	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	62,322	45,500	93,568	48,068	206%
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	8,379	6,000	10,000	4,000	167%
01-2-108000-6020	Admin - Training	5,138	17,600	19,500	1,900	111%
01-2-108000-6021	Admin - Consultation & Special Evt.	3,445	5,000	5,000	-	100%
01-2-108000-6022	Admin - Bad Debt	205	-	-	-	0%
01-2-108000-6026	Admin - Website	8,186	9,600	8,500	(1,100)	89%
01-2-108000-6525	Admin - Debt Interest	5,516	6,179	2,765	(3,414)	45%
01-2-108000-6527	Admin - Debt Principal	51,130	50,467	59,259	8,792	117%
01-2-108000-6999	Penny Rounding Expense	3	-	-	-	0%
01-2-108100-6100	Admin - Accounting	26,250	28,000	30,000	2,000	107%
01-2-108100-6101	Admin - Legal	21,054	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	50,993	60,551	53,542	(7,009)	88%
01-2-108200-6126	Admin - Parts & Supplies	15,328	14,500	15,635	1,135	108%
01-2-108200-6127	Admin - Hardware	10,664	8,000	9,000	1,000	113%
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	Amortization Expense - General	-	-	-	-	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	-	100%
01-2-108400-6170	Project Admin - General Expense	26,996	30,000	128,005	98,005	427%
01-2-108400-6175	Admin - Bylaw Enforcement Exp	6,609	6,418	6,662	244	104%
01-2-108400-6454	Admin - Emergency Management	22,719	29,213	67,976	38,763	233%
	<b>Total Operating Expenses</b>	<b>1,488,637</b>	<b>1,532,204</b>	<b>1,929,860</b>	<b>397,656</b>	<b>126%</b>
01-2-108800-6509	Transfer to Reserves	987,000	987,000	-	(987,000)	0%
	<b>Total Reserves</b>	<b>987,000</b>	<b>987,000</b>	<b>-</b>	<b>(987,000)</b>	<b>0%</b>
01-2-108400-6550	Project - Capital Land Expense - Admin	-	-	-	-	0%
01-2-108400-6551	Project - Cap. Mach & Equip. Exp - Admin	-	-	45,000	-	0%
01-2-108400-6555	Project - Cap - Building	-	-	-	(105)	0%
	<b>Total Capital Expenses</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>0%</b>
	<b>Total Expenses</b>	<b>2,475,637</b>	<b>2,519,204</b>	<b>1,974,860</b>	<b>(544,344)</b>	<b>78%</b>
	<b>(Surplus) / Deficit</b>	<b>(136,820)</b>	<b>0</b>	<b>-</b>		

# APPENDIX A

## 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)	(102,597)	1,340	99%
	Surplus Carry Forward			(5,676)	(5,676)	0%
01-1-157600-6500	Leg - Transfer from Reserve	(1,406)		(500)	(500)	0%
	<b>Total Revenues</b>	<b>(105,344)</b>	<b>(103,937)</b>	<b>(108,773)</b>	<b>(4,836)</b>	<b>105%</b>
01-2-158000-0000	Legislative Expenses - Other	317	-	-	-	0%
01-2-158000-6000	Legislative Indemnities	92,878	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%
	<b>Total Expenses</b>	<b>99,668</b>	<b>103,937</b>	<b>108,773</b>	<b>4,836</b>	<b>105%</b>
	<b>(Surplus) / Deficit</b>	<b>(5,676)</b>	<b>(0)</b>	<b>0</b>		



# APPENDIX A

## 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>(387,499)</i>	<i>(17,007)</i>	105%
	<b>Surplus/Deficit Fire</b>	<b>(96,163)</b>	<b>(96,163)</b>	<b>(29,941)</b>	66,223	31%
	<b>Surplus/Deficit Resuce</b>	<b>(8,995)</b>	<b>(8,995)</b>	-	8,995	0%
01-1-206500-1425	SLRD Contributions - Fire Protection	(156,510)	(156,510)	(155,967)	543	100%
01-1-206500-1425	SLRD Contributions - COVID Grant	(2,463)	-	(4,597)	-	-
01-1-206500-1426	SLRD Contributions - Rescue Service	(80,799)	(80,799)	(93,012)	(12,213)	115%
01-1-206510-1425	LilWat Contributions	(145,874)	(145,874)	(139,417)	6,457	96%
01-1-207201-1673	FD - Capital - Grants Other	-	-	-	-	0%
01-1-207300-1925	F/D - Other Revenue	(14,721)	(8,172)	(10,000)	(1,828)	122%
01-1-207500-1990	F/D - MFA Proceeds	-	-	-	-	0%
01-1-207600-6500	Fire - Transfer from Reserves	(6,029)	-	(90,004)	(90,004)	0%
	<b>Total Revenues</b>	<b>(882,046)</b>	<b>(867,005)</b>	<b>(910,436)</b>	<b>(43,431)</b>	<b>105%</b>
01-2-208000-0000	F/D - Rescue Dept Expense	89,794	89,794	93,012	3,218	104%
01-2-208000-6001	F/D - Honorarium & Wages	277,316	293,042	281,607	(11,435)	96%
01-2-208000-6002	F/D - Benefits	40,289	37,000	39,000	2,000	105%
	Employer Tax NEW	-	-	-	-	0%
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	7,735	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	36,702	30,900	35,000	4,100	113%
01-2-208200-6126	F/D - Parts & Supplies	81,146	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	11,876	11,452	11,452	-	0%
01-2-208900-6527	Fire - Debt Servicing Principal	31,906	32,329	32,329	-	0%
	<b>Total Operating Expenses</b>	<b>744,967</b>	<b>726,226</b>	<b>734,186</b>	<b>7,960</b>	<b>101%</b>
01-2-208800-6507	Transfer to Future Reserves	99,247	99,247	83,650	(15,597)	84%
	<b>Total Reserves</b>	<b>99,247</b>	<b>99,247</b>	<b>83,650</b>	<b>(15,597)</b>	<b>84%</b>
01-2-208400-6551	Project - Cap Mach & Equip	7,499	21,532	47,600	26,068	221%
01-2-208400-6552	Project - Cap. Eng. Struct. - Fire	-	-	25,000	-	-
01-2-208400-6555	Project - Cap Building	392	20,000	20,000	-	100%
	<b>Total Capital</b>	<b>7,891</b>	<b>41,532</b>	<b>92,600</b>	<b>51,068</b>	<b>223%</b>
	<b>Total Expenses</b>	<b>852,105</b>	<b>867,005</b>	<b>910,436</b>	<b>43,431</b>	<b>105%</b>
	<b>(Surplus) / Deficit</b>	<b>(29,941)</b>	<b>-</b>	<b>-</b>		

# APPENDIX A

## 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 %
	<b>Allocate Development General Taxation</b>	<b>(172,481)</b>	<b>(172,481)</b>	<b>(217,263)</b>	<b>(44,782)</b>	<b>126%</b>
	<b>Deficit Carry Forward</b>			<b>18,532</b>	<b>18,532</b>	<b>0%</b>
01-1-256900-1500	DS - Application Fees	(54,658)	(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	(1,500)	(10,151)	-	10,151	0%
01-1-257300-1920	DS - Recovery Revenue	(69,382)	(75,000)	(125,000)	(50,000)	167%
01-1-257300-1925	DS - Other Revenue - Misc	(3,262)	(30,000)	(29,000)	999	97%
01-1-257600-6500	Development - Transf from Reserve	(6,571)	-	(5,420)	(5,420)	0%
	<b>Total Revenues</b>	<b>(589,849)</b>	<b>(667,633)</b>	<b>(748,153)</b>	<b>(80,520)</b>	<b>112%</b>
01-2-258000-0000	DS - Admin	1,497	15,651	2,500	(13,151)	16%
01-2-258000-6000	DS - Salaries	384,776	366,112	389,603	23,491	106%
01-2-258000-6002	DS - Benefits	56,175	56,419	50,135.56	(6,284)	89%
	Employer Tax NEW				-	#DIV/0!
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	13,407	12,000	14,600	2,600	122%
01-2-258000-6019	DS - Memberships and Professional Fess	4,164	2,400	3,564	1,164	149%
01-2-258000-6020	DS - Training	3,457	6,200	6,000	(200)	97%
01-2-258100-6101	DS - Legal	10,339	15,000	15,000	-	100%
01-2-258100-6102	DS - Engineering Consulting		-	-	-	0%
01-2-258100-6103	DS - Contractors & Consult.	51,862	68,800	101,650	32,850	148%
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	69,382	75,000	125,000	50,000	167%
	<b>Total Operating Expenses</b>	<b>608,380</b>	<b>667,633</b>	<b>748,153</b>	<b>80,520</b>	<b>112%</b>
01-2-258400-6552	Project - Cap. Eng. Struct. - DS				-	0%
01-2-258400-6557	DS Project - Capital Buildings				-	0%
	<b>Total Capital Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Total Expenses</b>	<b>608,380</b>	<b>667,633</b>	<b>748,153</b>	<b>80,520</b>	<b>112%</b>
	<b>(Surplus) / Deficit</b>	<b>18,532</b>	<b>0</b>	<b>-</b>		

# APPENDIX A

## 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 %
	<b>Allocate Public Works/ Parks General Taxation</b>	<b>(1,132,327)</b>	<b>(1,132,327)</b>	<b>(1,227,755)</b>	<b>(95,429)</b>	<b>108%</b>
	<b>Surplus Carry Forward</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(36,220)</b>	<b>3,780</b>	<b>91%</b>
01-1-307200-1670	Grant - Federal Project - General	(3,781)	-	-	-	0%
01-1-307200-1671	Project - General - Prov. Grant	(1,519)	(5,394)	(29,000)	(23,607)	538%
01-1-307201-1671	Project Works Capital - Provincial Grant	(17,880)	(3,311,756)	(4,430,448)	(1,118,692)	134%
01-1-307201-1673	Grant Project - Other		(76,000)	(104,000)	(28,000)	137%
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	(2,578)	-	-	-	0%
<b>01-1-007400-1975</b>	<b>DCC Roads Contribution</b>		(217,000)	(217,000)	-	100%
<b>01-1-007400-1976</b>	<b>DCC's - Parks Contribution</b>		(315,540)	(315,540)	-	100%
01-1-307500-1990	MFA Proceeds PW	(300,000)	(300,000)	(275,000)	25,000	92%
01-1-307600-6500	Public Works - Transf fr Reserve	(8,510)	(154,109)	(269,866)	(115,757)	175%
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)	(59,552)	(51,552)	744%
	<b>Total Revenues</b>	<b>(1,506,594)</b>	<b>(6,469,125)</b>	<b>(7,873,381)</b>	<b>(1,404,256)</b>	<b>122%</b>
01-2-308000-0000	Works - Administration	818	1,500	1,000	(500)	67%
01-2-308000-6000	Works - Salaries	554,729	519,511	636,796	117,285	123%
01-2-308000-6002	Works - Benefits	68,986	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 Professional 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	3,792	4,226	2,672	(1,554)	63%
01-2-308000-6527	Works - Equipment Principal	107,382	107,074	107,411	337	100%
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	72,356	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		7,000	7,000	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	81,498	170,000	170,000	-	100%
01-2-308200-6177	Works - Trail Maintenance	4,049	6,788	10,000	3,212	147%
01-2-308400-6170	Project - Non Capital Exp - Works	33	110,000	121,000	11,000	110%
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	29,541	9,541	148%
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%
	<b>Total Operating Expenses</b>	<b>1,112,089</b>	<b>1,270,721</b>	<b>1,425,089</b>	<b>154,369</b>	<b>112%</b>
01-2-308400-6551	Project - Cap. Mach & Equip. Exp - PW	14,270		330,000	330,000	0%
01-2-308400-6552	Project - Cap. Eng. Struct. - PW	344,014	4,931,405	5,793,292	861,887	117%
01-2-308400-6555	Project - Cap - Building		-	24,000	24,000	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	301,000	34,000	113%
	<b>Total Capital Expenses</b>	<b>358,285</b>	<b>5,198,405</b>	<b>6,448,292</b>	<b>1,249,887</b>	<b>124%</b>
01-2-358800-6509	Reserve - Transfer for Future Capital Expenditures	-	-	-	-	0%
	<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Total Expenses</b>	<b>1,470,374</b>	<b>6,469,126</b>	<b>7,873,381</b>	<b>1,404,256</b>	<b>122%</b>
	<b>(Surplus) / Deficit</b>	<b>(36,220)</b>	<b>0</b>	<b>-</b>		

# APPENDIX A

## 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 %
	<b>Allocate Transit General Taxation</b>	<b>(69,908)</b>	<b>(69,908)</b>	<b>(69,908)</b>	-	100%
01-1-507300-1925	Transit - Other Revenue				-	0%
01-1-507600-6500	Transit - Transfer from Reserve	<b>(338)</b>		<b>(212,891)</b>	(212,891)	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	(39,091)	(49,916)	(12,479)	37,437	25%
01-1-507700-1721	BC Bus Pass Programme	(13,336)	(13,204)	(13,204)	-	100%
01-1-507700-1723	BCT Municipal Admin Charge Allowance	(8,494)	(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	(311,271)	(292,676)	(292,676)	-	100%
	<b>Total Revenues</b>	<b>(688,812)</b>	<b>(735,165)</b>	<b>(781,915)</b>	<b>(46,750)</b>	<b>106%</b>
01-2-508000-7000	Transit - Admin Fee	8,494	8,473	8,706	233	103%
01-2-508000-7001	Transit - Operating Contract	679,972	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	<i>Transfer to Partner Reserve (Restricted)</i>				-	0%
	<b>Total Expenses</b>	<b>688,812</b>	<b>735,165</b>	<b>781,915</b>	<b>46,750</b>	<b>106%</b>
	<b>(Surplus) / Deficit</b>	-	<b>(0)</b>	-		

**APPENDIX A**

**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 %
<b>Recreation</b>						
<b>PVUS Committee Budget</b>						
01-1-606500-1674	SLRD Contributions - Recreation	(921,935)	(940,105)	(999,301)	(59,196)	106%
	<i>Surplus Carry Forward</i>	<i>(154,028)</i>	<i>(154,028)</i>	<i>(231,817)</i>	<i>(77,789)</i>	151%
	<b>Total Revenues</b>	<b>(1,379,205)</b>	<b>(1,601,831)</b>	<b>(1,578,074)</b>	<b>23,757</b>	<b>99%</b>
	<b>Total Expenses</b>	<b>1,147,388</b>	<b>1,601,831</b>	<b>1,578,074</b>	<b>(23,758)</b>	<b>99%</b>
	<b>(Surplus) / Deficit</b>	<b>(231,817)</b>	<b>0</b>	<b>-</b>		
<hr/>						
	<b>General Fund Total (Surplus) / Deficit</b>	<b>(411,944)</b>	<b>0</b>	<b>(0)</b>		

# APPENDIX A

## 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 %
<b>Allocate Admin General Taxation</b>						
	<b>Surplus Carry Forward</b>	<b>(417,254)</b>	<b>(417,254)</b>	<b>(280,252)</b>	137,002	67%
03-1-406100-1325	Water - Village User Rates	(877,329)	(821,610)	(852,329)	(30,719)	104%
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	(30,925)	(26,297)	(26,297)	-	100%
03-1-406100-1334	Water - IP User Rates	(83,936)	(62,304)	(75,936)	(13,632)	122%
03-1-406100-1335	Water - PNID User Rates	(144,144)	(114,490)	(129,144)	(14,654)	113%
03-1-406600-1450	Water - Investment Income	(1)	(500)	(500)	-	100%
03-1-407201-1675	Capital Projects - Contributions	-	-	-	-	0%
03-1-407300-1925	Water - Other Revenue	-	(60,000)	-	60,000	0%
03-1-407600-6500	Water - Transfer from Reserve	-	(183,224)	(289,506)	(106,282)	158%
	<b>Total Revenue</b>	<b>(1,688,923)</b>	<b>(1,820,665)</b>	<b>(1,788,950)</b>	<b>31,715</b>	<b>98%</b>
03-2-408000-0000	Water - Administration	1,703	5,000	3,000	(2,000)	60%
03-2-408000-6000	Water - Salaries	465,838	502,320	536,798	34,477	107%
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	3,072	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	15,856	73,000	2,520	(70,480)	3%
03-2-408000-6018	Water - Purchases	67,144	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	4,589	50,000	20,000	(30,000)	40%
03-2-408200-6125	Water - Maintenance	105,448	92,771	71,125	(21,646)	77%
03-2-408200-6126	Water - Parts & Supplies	4,041	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%
	<b>Total Operating Expenses</b>	<b>896,538</b>	<b>971,665</b>	<b>903,083</b>	<b>(68,582)</b>	<b>93%</b>
03-2-408400-6553	Project - Cap. Village Core Exp - Water	188,133	465,000	561,867	96,867	121%
03-2-408400-6554	Project - Cap. Ind Park Exp - Water	-	60,000	-	(60,000)	0%
	<b>Total Capital Expenses</b>	<b>188,133</b>	<b>525,000</b>	<b>561,867</b>	<b>36,867</b>	<b>107%</b>
03-2-408800-6509	Transfer to/from Future Reserves	324,000	324,000	324,000	-	100%
	<b>Total Reserves</b>	<b>324,000</b>	<b>324,000</b>	<b>324,000</b>	<b>-</b>	<b>100%</b>
	<b>Total Expenses</b>	<b>1,408,671</b>	<b>1,820,665</b>	<b>1,788,950</b>	<b>(31,715)</b>	<b>98%</b>
	<b>(Surplus) / Deficit</b>	<b>(280,252)</b>	<b>0</b>	<b>-</b>		

# APPENDIX A

## 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 %
	<b>Surplus Carry Forward</b>	<b>(278,560)</b>	<b>(278,560)</b>	-	278,560	0%
05-1-456100-1325	Sewer - Village User Rates	(854,999)	(802,029)	(889,999)	(87,969)	111%
05-1-456100-1326	Sewer - Frontage Taxes Reclassed	(200,309)	(200,113)	(216,521)	(16,408)	108%
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	(48,245)	(35,000)	(53,069)	(18,069)	152%
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%
05-1-457500-1990	Funding For Capital Expenditures	-	-	(100,000)	-	-
05-1-457600-6500	Sewer - Transfer from Reserves	(145,562)	(207,192)	(24,687)	182,505	12%
	<b>Total Revenues</b>	<b>(1,565,650)</b>	<b>(1,547,254)</b>	<b>(1,317,949)</b>	<b>229,305</b>	<b>85%</b>
05-2-458000-0000	Sewer - Administration	3,249	5,000	5,000	-	100%
05-2-458000-6000	Sewer - Salaries	500,386	477,198	577,714	100,516	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	5,228	3,000	3,000	-	100%
05-2-458000-6020	Sewer - Training	638	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	85,750	50,750	245%
05-2-458200-6125	Sewer - Maintenance	147,398	146,800	135,626	(11,174)	92%
05-2-458200-6126	Sewer - Parts & Supplies	6,025	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	74,542	530	101%
05-2-458900-6527	Sewer - Principal Payment	128,330	128,330	139,751	11,421	109%
	<b>Total Operating</b>	<b>999,641</b>	<b>1,001,621</b>	<b>1,147,949</b>	<b>146,328</b>	<b>115%</b>
05-2-458400-6553	Project - Cap. Village Core Exp - Sewer	429,185	403,633	70,000	(333,633)	17%
05-2-458400-6554	Project - Cap. Ind Park Exp - Sewer	16,825	22,000	100,000	78,000	455%
	<b>Total Capital Expenses</b>	<b>446,009</b>	<b>425,633</b>	<b>170,000</b>	<b>(255,633)</b>	<b>40%</b>
05-2-458800-6509	Transfer to/from Future Reserves	120,000	120,000	-	(120,000)	0%
	<b>Total Reserves</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>(120,000)</b>	<b>0%</b>
	<b>Total Expenses</b>	<b>1,565,650</b>	<b>1,547,254</b>	<b>1,317,949</b>	<b>(229,305)</b>	<b>85%</b>
	<b>Surplus/Deficit</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>		

# APPENDIX A

## 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 %
	<b>Reclass General Taxation</b>	<b>(18,218)</b>	<b>(18,218)</b>	<b>(24,380)</b>	(6,162)	134%
	<b>Surplus Carry Forward</b>	<b>(10,819)</b>	<b>(10,819)</b>	<b>355</b>	11,174	-3%
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	(11,572)			-	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%
	<b>Total Revenues</b>	<b>(85,878)</b>	<b>(65,637)</b>	<b>(70,452)</b>	<b>(4,815)</b>	<b>107%</b>
07-2-558000-0000	Airport - Admin	74	500	500	-	100%
07-2-558000-6000	Airport - Salaries	53,459	53,662	58,047	4,385	108%
07-2-558000-6002	Airport - Benefits		-		-	0%
07-2-558000-6005	Airport - Advertising	529	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	14,118	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	11,572			-	0%
	<b>Total Expenses</b>	<b>86,233</b>	<b>65,637</b>	<b>70,452</b>	<b>4,815</b>	<b>107%</b>
07-2-558400-6552	Project - Capital Eng Struct - Air	-	-	-	-	0%
	<b>Total Capital Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
07-2-558800-6509	Transfer to/from Future Reserves	-	-	-	-	0%
	<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Airport Fund Total (Surplus) / Deficit</b>	<b>355</b>	<b>0</b>	<b>0</b>		



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

	2020	2020	2021	Budget	Budget
	Actual	Budget	Budget	\$	%
<b>Revenues:</b>					
Taxation	2,264,565	2,280,892	2,445,588	164,695	107%
Water and sewer user rates	2,047,016	1,866,090	2,034,447	168,357	109%
User charges	2,302,368	2,552,127	2,316,999	(235,128)	91%
Penalties and interest income	37,003	30,000	32,500	2,500	108%
Government transfers:					
Provincial	1,452,126	4,735,836	4,987,416	251,580	105%
Federal	3,781	2,000	2,000	-	100%
Other local governments	1,310,002	1,788,214	1,854,294	66,080	104%
Investment income	30,878	23,860	27,860	4,000	117%
Other revenues	120,286	742,548	745,960	3,411	100%
Collections on behalf of other governments	2,770,596	2,971,629	2,971,629	-	100%
	12,338,620	16,993,197	17,418,693	425,496	103%
<b>Expenditures:</b>					
General government	2,225,987	2,320,839	2,761,289	440,450	119%
Fire protection services	713,061	693,897	701,857	7,960	101%
Development and planning services	608,380	667,633	748,153	80,520	112%
Public works and parks	1,004,707	1,163,646	1,317,678	154,032	113%
Recreation	999,190	1,305,212	1,293,107	(12,106)	99%
Water utility	838,775	913,902	845,320	(68,582)	92%
Sewer utility	871,311	873,291	1,008,198	134,907	115%
Airport services	74,661	65,637	70,452	4,815	107%
Transfers to other governments	2,770,596	2,971,629	2,971,629	-	100%
	10,106,667	10,975,686	11,717,683	741,996	107%
<b>Annual (Surplus) / Deficit</b>	<b>(2,231,953)</b>	<b>(6,017,511)</b>	<b>(5,701,010)</b>		
<b>ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS</b>					
<b>Non-cash items included in Annual (Surplus)/Deficit</b>					
Amortization on tangible capital assets				-	
<b>Cash items NOT included in Annual (Surplus)/Deficit</b>					
Capital expenditures	1,046,096	6,382,320	7,493,858	1,111,538	117%
Loan proceeds	(320,516)	(320,516)	(420,000)	(99,484)	131%
Long term debt payments	217,999	218,423	229,843	11,421	105%
Capital Equipment payments	165,933	167,410	180,538	13,128	108%
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	(249,360)	(577,526)	(1,354,957)	(777,432)	235%
Transfers to Non-Statutory Reserves	845,228	845,207	796,108	(49,099)	94%
Transfers to/(from) Unappropriated Surplus	(1,152,267)	(1,152,267)	(691,840)	460,427	60%
<b>Financial Plan Balance</b>	<b>(691,840)</b>	<b>0</b>	<b>(0)</b>		
General Dept (Surplus) / Deficit	9,998	(0)	(0)		
Admin Dept (Surplus) / Deficit	(136,820)	0	-		
Legislative Dept (Surplus) / Deficit	(5,676)	(0)	0		
Fire Dept (Surplus) / Deficit	(29,941)	-	-		
Development Dept (Surplus) / Deficit	18,532	0	-		
Public Works and Parks Dept (Surplus) / Deficit	(36,220)	0	-		
Transit Dept (Surplus) / Deficit	-	(0)	-		
Recreation (PVUS)	(231,817)	0	-		
Water Fund (Surplus) / Deficit	(280,252)	0	-		
Sewer Fund (Surplus) / Deficit	-	(0)	-		
Airport Fund (Surplus) / Deficit	355	0	0		
	(691,840)	0	(0)		

## Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<i>Consumer Price Index estimate</i>		1.00%	1.50%	2.00%	2.00%
<b>Allocate Admin General Taxation</b>	<b>1,312,461</b>	<b>1,824,612</b>	<b>1,773,177</b>	<b>1,785,500</b>	<b>1,924,222</b>
<b>Allocate Legislative General Taxation</b>	<b>108,273</b>	<b>114,861</b>	<b>111,509</b>	<b>113,739</b>	<b>116,014</b>
<b>Allocate Fire General Taxation</b>	<b>417,440</b>	<b>438,415</b>	<b>456,576</b>	<b>458,695</b>	<b>640,708</b>
<b>Allocate Development General Taxation</b>	<b>198,731</b>	<b>213,679</b>	<b>216,750</b>	<b>220,905</b>	<b>225,143</b>
<b>Allocate Public Works/ Parks General Taxation</b>	<b>1,263,976</b>	<b>1,383,294</b>	<b>1,401,341</b>	<b>1,512,710</b>	<b>1,539,333</b>
<b>Allocate Transit General Taxation</b>	<b>69,908</b>	<b>82,580</b>	<b>83,819</b>	<b>85,495</b>	<b>87,205</b>
<b>Allocate Rec General Taxation</b>	<b>231,817</b>	-	-	-	-
<b>Allocate Water Taxation</b>	<b>280,252</b>	-	-	-	-
<b>Allocate Sewer Taxation</b>	-	-	-	-	-
<b>Allocate Airport General Taxation</b>	<b>24,025</b>	<b>24,265</b>	<b>24,629</b>	<b>25,122</b>	<b>25,624</b>
<i>Transfer to/from Surplus</i>	(691,840)	-	-	-	-
Residential (Class 1)	(1,154,951)	(2,001,316)	(1,956,659)	(2,049,406)	(2,363,039)
Utilities (Class 2)	(59,812)	(60,410)	(61,316)	(62,542)	(63,793)
Light Industry (Class 5)	(50,349)	(50,852)	(51,615)	(52,648)	(53,700)
Commercial (Class 6)	(389,055)	(392,946)	(398,840)	(406,817)	(414,953)
Frontage Collection	(316,506)	(316,506)	(302,011)	(337,081)	(334,058)
Recreation/Non-Profit (Class 8)	(4,695)	(4,742)	(4,813)	(4,910)	(5,008)
Farm (Class 9)	(413)	(417)	(423)	(432)	(440)
Community Enhancement Levy	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
Community Initiatives and Opportunities	-	-	-	-	-
Community Centre Parcel Tax	-	-	-	-	-
Tax Penalties	(70,000)	(70,700)	(71,761)	(73,196)	(74,660)
Tax Interest	(15,000)	(15,150)	(15,377)	(15,685)	(15,998)
Reserve Tax Collection	(293,458)	(296,393)	(300,838)	(306,855)	(312,992)
GIL - BC Rail	(275)	(278)	(282)	(288)	(293)
GIL - BC Hydro	(26,000)	(26,260)	(26,654)	(27,187)	(27,731)
GIL - Federal Government	(6,300)	(6,363)	(6,458)	(6,588)	(6,719)
1% Revenue Grant - Telus	(6,685)	(6,752)	(6,853)	(6,990)	(7,130)
1% Revenue Grant - BC Hyrdo	(40,859)	(41,267)	(41,886)	(42,724)	(43,579)
1% Revenue Grant - Shaw	(3,730)	(3,767)	(3,824)	(3,900)	(3,978)
<i>Collections for School</i>	(1,511,416)	(1,526,530)	(1,549,428)	(1,580,417)	(1,612,025)
<i>Collections for Policing Costs</i>	(246,171)	(248,633)	(252,362)	(257,409)	(262,558)
<i>Collections for SLRD</i>	(1,127,825)	(1,139,103)	(1,156,190)	(1,179,314)	(1,202,900)
<i>Collections for STSRHD</i>	(34,893)	(35,242)	(35,771)	(36,486)	(37,216)
<i>Collections for MFA</i>	(227)	(229)	(233)	(237)	(242)
<i>Collections for BCAA</i>	(51,097)	(51,608)	(52,382)	(53,430)	(54,498)
Investment Interest Income	(25,000)	(25,250)	(25,629)	(26,141)	(26,664)
Interest Revenue - Accounts Receivable	(7,500)	(7,575)	(7,689)	(7,842)	(7,999)
Licenses - Commercial Vehicles	-	-	-	-	-
Sundry Revenue	(3,000)	(3,030)	(3,075)	(3,137)	(3,200)
Revenue - Tax Certificates	(5,000)	(5,050)	(5,126)	(5,228)	(5,333)
VOP Admin Fee - Fire Protection	(17,299)	(17,299)	(17,299)	(17,299)	(17,299)
VOP Admin Fee - Rescue Service	(5,454)	(5,454)	(5,454)	(5,454)	(5,454)
Rentals	(77,243)	(78,016)	(79,186)	(80,770)	(82,385)
Grants - Provincial - SFC	(396,964)	(400,934)	(406,948)	(415,087)	(423,388)
SOS - Admin reclass	-	-	-	-	-
SOS - Water Reclass	(412,388)	(416,512)	(422,760)	(431,215)	(439,840)
SOS - Sewer Reclass	(378,022)	(381,802)	(387,529)	(395,280)	(403,185)
SOS - Airport Reclass	(51,548)	(52,064)	(52,845)	(53,902)	(54,980)
DCC's - Parks Contribution	-	-	-	-	-
<b>Total Revenues</b>	<b>(3,581,593)</b>	<b>(3,614,243)</b>	<b>(3,649,215)</b>	<b>(3,751,229)</b>	<b>(3,816,489)</b>
<i>Transfer - School Levy</i>	1,511,416	1,526,530	1,549,428	1,580,417	1,612,025
<i>Transfer - Police Tax</i>	246,171	248,633	252,362	257,409	262,558
<i>Transfer - SLRD</i>	1,127,825	1,139,103	1,156,190	1,179,314	1,202,900
<i>Transfer - STSRHD</i>	34,893	35,242	35,771	36,486	37,216
<i>Transfer - MFA</i>	227	229	233	237	242
<i>Transfer - BCAA</i>	51,097	51,608	52,382	53,430	54,498
Reclass Frontage to Water Revenue Fund	99,985	99,985	68,951	91,003	118,568
Reclass Frontage to Sewer Revenue Fund	216,521	216,521	233,060	246,078	215,490
Transfer to General - Capital	-	-	-	-	-
Transfer to Future Reserves - Capital	293,458	296,393	300,838	306,855	312,992
<i>Transfer to/from Future Reserves</i>	-	-	-	-	-
<b>Total Expenses</b>	<b>3,581,593</b>	<b>3,614,244</b>	<b>3,649,215</b>	<b>3,751,229</b>	<b>3,816,489</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>

## Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<i>Consumer Price Index estimate</i>		1.00%	1.50%	2.00%	2.00%
<b>Allocate Admin General Taxation</b>	<b>(1,175,642)</b>	<b>(1,824,612)</b>	<b>(1,773,177)</b>	<b>(1,785,500)</b>	<b>(1,924,222)</b>
<b>Surplus Carry Forward, 2019 Projects</b>	<b>(136,820)</b>				
Fines - Dog Ticketing Fees	(100)	(101)	(103)	(105)	(107)
Fines - Traffic Offense Ticketing Fees	(3,250)	(3,283)	(3,332)	(3,398)	(3,466)
Fines - Other Bylaw Enforcement Fines	(536)	(541)	(549)	(560)	(571)
Admin - Application Fees					
Licenses - Dog	(4,115)	(4,156)	(4,218)	(4,303)	(4,389)
Licenses - Business	(91,125)	(92,036)	(93,417)	(95,285)	(97,191)
Grant - Provincial Project - General	(130,005)	2,020	2,050	2,091	2,133
Grant - Other Project - General					
Contribution - Other Govt - General	-	-	-	-	-
Contribution - Other - General					
Transit - Contributions	(8,307)	(8,390)	(8,516)	(8,686)	(8,860)
Admin - Other Revenue - Misc	(6,000)	(6,060)	(6,151)	(6,274)	(6,399)
Other Revenue - Gas Tax					
MFA Proceeds	(45,000)			(2,150,000)	
Admin - Transfer from Reserve	(373,962)				
<b>Total Revenues</b>	<b>(1,974,860)</b>	<b>(1,937,158)</b>	<b>(1,887,412)</b>	<b>(4,052,020)</b>	<b>(2,043,073)</b>
Admin - Building	-	-	-	-	-
Admin - Salaries	1,082,312	1,197,764	1,215,730	1,240,045	1,264,846
Admin - Benefits	156,942	158,511	160,889	164,107	167,389
Employer Tax NEW					
Admin - Travel, Meals & Accomodation	8,550	8,636	8,765	8,940	9,119
Admin - Interest, Comm. & Bank Fees	4,793	4,841	4,914	5,012	5,113
Admin - Advertising	7,500	7,575	7,689	7,842	7,999
Admin - Insurance	29,438	29,732	30,178	30,782	31,397
Admin - Photocopier	3,563	3,598	3,652	3,725	3,800
Admin - Postage	9,375	9,469	9,611	9,803	9,999
Admin - Sundry	1,592	1,608	1,632	1,665	1,698
Admin - Telephone	13,709	11,000	11,165	11,388	11,616
Admin - Hydro	8,000	8,080	8,201	8,365	8,533
Admin - Land Lease Fees					
Admin - IT/Software	93,568	74,304	75,419	76,927	78,465
Admin - Elections		30,000			
Admin - Community School Expense	12,475	12,599	12,788	13,044	13,305
Admin - Memberships and Prof. Fess	10,000	10,100	10,252	10,457	10,666
Admin - Training	19,500	19,500	19,500	19,500	19,500
Admin - Consultation & Special Evt.	5,000	5,050	5,126	5,228	5,333
Admin - Website	8,500	8,585	8,714	8,888	9,066
Admin - Debt Interest	2,765	2,765	2,715	2,156	52,156
Admin - Debt Principal	59,259	59,259	56,764	35,593	90,697
Admin - Accounting	30,000	30,300	30,755	31,370	31,997
Admin - Legal	30,000	30,300	30,755	31,370	31,997
Admin - Contract & Consultant Labour	25,000	25,250	25,629	26,141	26,664
Admin - Records Management	10,200	10,302	10,457	10,666	10,879
Admin - Maintenance	53,542	54,077	54,888	55,986	57,106
Admin - Parts & Supplies	15,635	15,791	16,028	16,349	16,675
Admin - Hardware	9,000	9,090	9,226	9,411	9,599
Admin/Bylaw - Fuel & Oil	4,000	4,040	4,101	4,183	4,266
Admin/Bylaw - Servicing	3,000	3,030	3,075	3,137	3,200
<i>Amortization Expense - General</i>					
Promotions/Community Enhancement	7,500	7,500	7,500	7,500	7,500
Community Init. & Opport. Fund					
Climate Action Carbon Tax Credits	2,500	2,525	2,563	2,614	2,666
Project Admin - General Expense	128,005	25,000	-	-	-
Admin - Bylaw Enforcement Exp	6,662	6,677	6,811	6,947	6,947
Admin - Emergency Management	67,976	30,300	31,922	32,880	32,880
<b>Total Operating Expenses</b>	<b>1,929,860</b>	<b>1,917,158</b>	<b>1,887,412</b>	<b>1,902,020</b>	<b>2,043,073</b>
Transfer to Reserves	-	-	-	-	-
<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Project - Cap. Mach & Equip. Exp - Admin	45,000	20,000		150,000	
Project - Cap - Building				2,000,000	
<b>Total Capital Expenses</b>	<b>45,000</b>	<b>20,000</b>	<b>-</b>	<b>2,150,000</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,974,860</b>	<b>1,937,158</b>	<b>1,887,412</b>	<b>4,052,020</b>	<b>2,043,073</b>
<b>(Surplus) / Deficit</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>

## Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<i>Consumer Price Index estimate</i>		1.00%	1.50%	2.00%	2.00%
<b>Allocate Legislative General Taxation</b>	<b>(102,597)</b>	<b>(114,861)</b>	<b>(111,509)</b>	<b>(113,739)</b>	<b>(116,014)</b>
<b>Surplus Carry Forward</b>	<b>(5,676)</b>				
<b>Leg - Transfer from Reserve</b>	<b>(500)</b>				
<b>Total Revenues</b>	<b>(108,773)</b>	<b>(114,861)</b>	<b>(111,509)</b>	<b>(113,739)</b>	<b>(116,014)</b>
Legislative Expenses - Other	-	-	-	-	-
Legislative Indemnities	96,283	97,246	98,704	100,679	102,692
Legislative - Benefits	1,200	1,212	1,230	1,255	1,280
Employer Tax NEW					
Leg. Exp. - Travel, Training & Accom.	8,000	8,080	8,201	8,365	8,533
Leg. Exp. - Advertising	1,000	1,010	1,025	1,046	1,067
Leg. Exp. - Insurance	1,000	1,010	1,025	1,046	1,067
Leg. Exp. - Telephone	1,290	1,303	1,323	1,349	1,376
Leg. Exp. - IT/Computer Allowance		5,000			
Governance Expenses - Public Relations					
<b>Total Expenses</b>	<b>108,773</b>	<b>114,861</b>	<b>111,509</b>	<b>113,739</b>	<b>116,014</b>
<b>(Surplus) / Deficit</b>	<b>0</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>0</b>

## Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<i>Consumer Price Index estimate</i>		1.00%	1.50%	2.00%	2.00%
<b>Allocate Fire General Taxation</b>	<b>(387,499)</b>	<b>(438,415)</b>	<b>(456,576)</b>	<b>(458,695)</b>	<b>(640,708)</b>
<b>Surplus/Deficit Fire</b>	<b>(29,941)</b>				
<b>Surplus/Deficit Resuce</b>	<b>-</b>				
SLRD Contributions - Fire Protection	(155,967)	(179,071)	(186,489)	(187,354)	(261,698)
SLRD Contributions - COVID Grant	(4,597)				
SLRD Contributions - Rescue Service	(93,012)	(95,537)	(96,970)	(96,971)	(98,911)
LilWat Contributions	(139,417)	(136,769)	(147,582)	(148,196)	(257,470)
FD - Capital - Grants Other					
F/D - Other Revenue	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
F/D - MFA Proceeds		(575,000)	(475,000)	(65,000)	(12,000,000)
Fire - Transfer from Reserves	(90,004)	(32,595)	(59,522)	(59,522)	(339,301)
<b>Total Revenues</b>	<b>(910,436)</b>	<b>(1,467,388)</b>	<b>(1,432,140)</b>	<b>(1,025,739)</b>	<b>(13,608,088)</b>
F/D - Rescue Dept Expense	93,012	90,487	91,845	91,844	93,680
F/D - Honorarium & Wages	281,607	284,423	288,689	288,688	294,462
F/D - Benefits	39,000	39,390	39,981	39,980	40,779
Employer Tax NEW		-	-	-	-
F/D - Travel & Training	35,500	35,855	36,393	36,392	37,120
F/D - Advertising	600	606	615	614	626
F/D - Insurance	26,465	26,729	27,130	27,129	27,672
F/D - Fees & Supplies	17,500	17,675	17,940	17,939	18,298
F/D - Sundry	7,000	7,070	7,176	7,175	7,319
F/D - Telephone	6,046	6,107	6,199	6,197	6,321
F/D - Hydro	10,115	10,216	10,369	10,368	10,575
F/D - IT/Software	7,200	7,272	7,381	7,380	7,528
F/D - Rental Fees	25,735	25,992	26,382	26,381	26,909
F/D - Memberships and Professional Fees	1,625	1,641	1,666	1,665	1,698
F/D - Legal	500	505	513	512	522
F/D - Maintenance	35,000	35,350	35,880	35,879	36,597
F/D - Parts & Supplies	70,000	70,700	71,761	71,759	73,195
F/D - Hardware	-				
F/D - Fuel & Oil	10,000	10,100	10,252	10,250	10,455
F/D - Servicing	23,000	23,230	23,578	23,577	24,049
F/D - Public Relations	500	505	513	512	522
Fire - Debt Servicing Interest Expense	11,452	23,402	33,273	33,666	285,700
Fire - Debt Servicing Principal	32,329	85,570	123,556	126,413	437,261
<b>Total Operating Expenses</b>	<b>734,186</b>	<b>802,826</b>	<b>861,091</b>	<b>864,321</b>	<b>1,441,288</b>
Transfer to Future Reserves - Fire Truck and/or Facilities					
Transfer to Future Reserves - Wildfire					
Transfer to Future Reserves - LilWat	83,650	82,062	88,549	88,917	159,299
<b>Total Reserves</b>	<b>83,650</b>	<b>82,062</b>	<b>88,549</b>	<b>88,917</b>	<b>159,299</b>
Project - Cap Mach & Equip	47,600	582,500	482,500	72,500	7,500
Project - Cap. Eng. Struct. - Fire	25,000				
Project - Cap Building	20,000	-			12,000,000
<b>Total Capital</b>	<b>92,600</b>	<b>582,500</b>	<b>482,500</b>	<b>72,500</b>	<b>12,007,500</b>
<b>Total Expenses</b>	<b>910,436</b>	<b>1,467,387</b>	<b>1,432,139</b>	<b>1,025,739</b>	<b>13,608,087</b>
<b>(Surplus) / Deficit</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

## Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<i>Consumer Price Index estimate</i>		1.00%	1.50%	2.00%	2.00%
<b>Allocate Development General Taxation</b>	<b>(217,263)</b>	<b>(213,679)</b>	<b>(216,750)</b>	<b>(220,905)</b>	<b>(225,143)</b>
<b>Surplus Carry Forward, 2019 Projects</b>	<b>18,532</b>				
DS - Application Fees	(110,000)	(50,500)	(51,258)	(52,283)	(53,328)
Licenses - Building Permits	(280,000)	(282,800)	(287,042)	(292,783)	(298,638)
Permit - Water Sprinkling					
Grants - Other					
DS - Recovery Revenue	(125,000)	(126,250)	(128,144)	(130,707)	(133,321)
DS - Other Revenue - Misc	(29,002)				
Development - Transf from Reserve	(5,420)				
<b>Total Revenues</b>	<b>(748,153)</b>	<b>(673,229)</b>	<b>(683,193)</b>	<b>(696,677)</b>	<b>(710,430)</b>
DS - Admin	2,500	2,525	2,563	2,614	2,666
DS - Salaries	389,603	393,499	399,402	407,390	415,537
DS - Benefits	50,136	50,637	51,396	52,424	53,473
Employer Tax NEW					
DS - Travel, Meals & Accomodation	3,000	3,000	3,000	3,000	3,000
DS - Advertising	3,000	3,030	3,075	3,137	3,200
DS - Insurance					
DS - Telephone	2,100	2,121	2,153	2,196	2,240
DS - IT/Software	14,600	14,746	14,967	15,267	15,572
DS - Memberships and Professional Fess	3,564	3,600	3,654	3,727	3,802
DS - Training	6,000	6,000	6,000	6,000	6,000
DS - Legal	15,000	15,150	15,377	15,685	15,998
DS - Engineering Consulting					
DS - Contractors & Consult.	101,650	52,167	52,949	54,008	55,088
DS - Parts & Supplies	-				
DS - Fuel & Oil	500	505	513	523	533
Project Dev.- Non Capital Exp	30,000				
Projects - Recoverable DS Expenses	125,000	126,250	128,144	130,707	133,321
<b>Total Operating Expenses</b>	<b>748,153</b>	<b>673,229</b>	<b>683,193</b>	<b>696,677</b>	<b>710,430</b>
Project - Cap. Eng. Struct. - DS					
DS Project - Capital Buildings					
<b>Total Capital Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>748,153</b>	<b>673,229</b>	<b>683,193</b>	<b>696,677</b>	<b>710,430</b>
<b>(Surplus) / Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Consumer Price Index estimate		1.00%	1.50%	2.00%	2.00%
<b>Allocate Public Works/ Parks General Taxation</b>	<b>(1,227,755)</b>	<b>(1,383,294)</b>	<b>(1,401,341)</b>	<b>(1,512,710)</b>	<b>(1,539,333)</b>
<b>Surplus Carry Forward, 2019 Projects</b>	<b>(36,220)</b>	-	-	-	-
Grant - Federal Project - General	-	-	-	-	-
Project - General - Prov. Grant	(29,000)	-	-	-	-
Project Works Capital - Provincial Grant	(4,430,448)	-	-	-	-
Grant Project - Other	(104,000)	-	-	-	-
Capital Project - Contrib. - Other Govt	(462,000)	-	-	-	-
Project Works - Contribution Other	(397,000)	-	-	-	-
Works - Other Revenue - Misc	-	-	-	-	-
<b>DCC Roads Contribution</b>	<b>(217,000)</b>	<b>(100,000)</b>	-	-	-
<b>DCC's - Parks Contribution</b>	<b>(315,540)</b>	-	-	-	-
MFA Proceeds PW	(275,000)	-	(150,000)	-	-
Public Works - Transf fr Reserve	(269,866)	-	(100,000)	-	-
Projects - General Parks - Grants Other	-	-	-	-	-
Parks Cap.- Other Govt Contr	-	-	-	-	-
Capital Grants - Other	(50,000)	-	-	-	-
Parks - Transfer from Reserve	(59,552)	(150,000)	-	-	-
<b>Total Revenues</b>	<b>(7,873,381)</b>	<b>(1,633,294)</b>	<b>(1,651,341)</b>	<b>(1,512,710)</b>	<b>(1,539,333)</b>
Works - Administration	1,000	1,010	1,025	1,046	1,067
Works - Salaries	636,796	713,283	723,983	811,414	827,642
Works - Benefits	75,600	90,356	91,711	107,546	109,696
Employer Tax NEW					
Works - Travel, Meals & Accomodation	2,250	2,273	2,307	2,353	2,400
Works - Advertising	1,800	1,818	1,845	1,882	1,920
Works - Insurance	29,921	30,220	30,673	31,287	31,912
Works - Telephone	4,706	4,753	4,825	4,921	5,020
Works - Hydro	25,813	26,071	26,462	26,991	27,531
Works - IT Software	12,553	12,678	12,868	13,126	13,388
Works - Memberships and Profesional Fees	1,000	1,010	1,025	1,046	1,067
Works - Training	10,500	10,500	10,500	10,500	10,500
Works - Labour Relations Expense	500	505	513	523	533
Works - Equipment Interest	2,672	2,699	2,740	2,794	2,850
Works - Equipment Principal	107,411	108,485	110,113	112,315	114,561
Works - Legal	1,030	1,040	1,056	1,077	1,099
Works - Engineering Consulting					
Works - Contractors & Consultants	13,000	13,130	13,327	13,593	13,865
Works - Maintenance	45,000	45,450	46,132	47,054	47,995
Works - Parts & Supplies	20,000	20,200	20,503	20,913	21,331
Works - Hardware	7,000				
Works - Fuel & Oil	30,000	30,300	30,755	31,370	31,997
Works - Servicing					
Works - Road Maintenance	170,000	170,000	170,000	170,000	170,000
Works - Trail Maintenance	10,000	1,020	1,040	1,061	1,061
Project - Non Capital Exp - Works	121,000				
Parks - Benefits					
Parks - Advertising					
Parks - Insurance	13,805	13,944	14,153	14,436	14,724
Parks - Hydro	4,190	4,232	4,296	4,382	4,469
Parks - Maintenance	45,000	45,450	46,132	47,054	47,995
Parks - Parts & Supplies	29,541	29,836	30,284	30,890	31,508
Parks - Hardware	500	505	513	523	533
Parks - Fuel & Oil	2,500	2,525	2,563	2,614	2,666
Projects - General - Parks					
<b>Total Operating Expenses</b>	<b>1,425,089</b>	<b>1,383,294</b>	<b>1,401,341</b>	<b>1,512,710</b>	<b>1,539,333</b>
Project - Cap. Mach & Equip. Exp - PW	330,000		150,000		
Project - Cap. Eng. Struct. - PW	5,793,292	100,000			
Project - Cap - Building	24,000		100,000		
Project - Capital Land Expense - Parks					
Project - Cap. Mach & Equip. Exp - Parks					
Project - Cap. Eng. Struct. - Parks	301,000	150,000			
<b>Total Capital Expenses</b>	<b>6,448,292</b>	<b>250,000</b>	<b>250,000</b>	-	-
Reserve - Transfer for Future Capital Expenditures					
<b>Total Reserves</b>	-	-	-	-	-
<b>Total Expenses</b>	<b>7,873,381</b>	<b>1,633,294</b>	<b>1,651,341</b>	<b>1,512,710</b>	<b>1,539,333</b>
<b>(Surplus) / Deficit</b>	-	<b>0</b>	-	<b>(0)</b>	<b>(0)</b>

## Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<i>Consumer Price Index estimate</i>		1.00%	1.50%	2.00%	2.00%
<b>Allocate Transit General Taxation</b>	<b>(69,908)</b>	<b>(82,580)</b>	<b>(83,819)</b>	<b>(85,495)</b>	<b>(87,205)</b>
Transit - Other Revenue					
Transit - Transfer from Reserve	<b>(212,891)</b>				
Adult Monthly Passes	(8,498)	(64,373)	(65,338)	(66,645)	(67,978)
Senior/Student Monthly Passes	(2,393)	(18,124)	(18,396)	(18,764)	(19,139)
Adult Commuter Tickets	(9,416)	(71,325)	(72,395)	(73,842)	(75,319)
Senior/Student Tickets	(560)	(4,239)	(4,303)	(4,389)	(4,476)
Local Adult Tickets	(2,007)	(15,206)	(15,434)	(15,743)	(16,058)
Local Senior/Student Tickets	(162)	(1,224)	(1,242)	(1,267)	(1,293)
Local Transit Farebox	(9,200)	(37,167)	(37,725)	(38,479)	(39,249)
Greyhound Ticket Sales	-	-	-	-	-
Whistler Transit Farebox Contribution	(12,479)	(12,604)	(12,793)	(13,049)	(13,310)
BC Bus Pass Programme	(13,204)	(13,336)	(13,536)	(13,807)	(14,083)
BCT Municipal Admin Charge Allowance	(8,706)	(8,793)	(8,925)	(9,103)	(9,286)
Partner Contributions	(139,816)	(165,160)	(167,637)	(170,990)	(174,410)
BCT Contributions	(292,676)	(295,604)	(300,038)	(306,039)	(312,159)
<b>Total Revenues</b>	<b>(781,915)</b>	<b>(789,734)</b>	<b>(801,580)</b>	<b>(817,612)</b>	<b>(833,964)</b>
Transit - Admin Fee	8,706	8,793	8,925	9,103	9,286
Transit - Operating Contract	772,459	780,183	791,886	807,724	823,878
Transit - Greyhound Ticket Purchases		-	-	-	-
Transit - Misc Expense	750	758	769	784	800
<i>Transfer to Partner Reserve (Restricted)</i>					
<b>Total Expenses</b>	<b>781,915</b>	<b>789,734</b>	<b>801,580</b>	<b>817,612</b>	<b>833,964</b>
<b>(Surplus) / Deficit</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>



Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<i>Consumer Price Index estimate ' VOP)</i>		1.00%	1.50%	2.00%	2.00%
SLRD Contributions - Recreation	(999,301)	(1,033,647)	(1,500,780)	(1,019,241)	(1,033,747)
<i>Surplus Carry Forward</i>	(231,817)	-	-		
<b>Total Revenues</b>	<b>(1,578,074)</b>	<b>(1,461,539)</b>	<b>(1,934,968)</b>	<b>(1,461,948)</b>	<b>(1,485,144)</b>
<b>Total Expenses</b>	<b>1,578,074</b>	<b>1,461,540</b>	<b>1,934,968</b>	<b>1,461,949</b>	<b>1,485,145</b>
<b>(Surplus) / Deficit</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<hr/>					
<b>General Fund Total (Surplus) / Deficit</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>

# APPENDIX B

## Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<i>Consumer Price Index estimate</i>		1%	2%	2%	2%
<b>Allocate Admin General Taxation</b>					
<b>Surplus Carry Forward</b>	<b>(280,252)</b>				
Water - Village User Rates	(852,329)	(860,852)	(873,765)	(891,241)	(909,065)
Water - Frontage Taxes Reclassed	(99,985)	(99,985)	(68,951)	(91,003)	(118,568)
Water - Connection Fees	(20,000)	(20,200)	(20,503)	(20,913)	(21,331)
Water - Penalties	(15,000)	(15,150)	(15,377)	(15,685)	(15,998)
Water - OB User Rates	(26,297)	(26,560)	(26,959)	(27,498)	(28,048)
Water - IP User Rates	(75,936)	(76,696)	(77,846)	(79,403)	(80,991)
Water - PNID User Rates	(129,144)	(130,435)	(132,392)	(135,040)	(137,741)
Water - Investment Income	(500)	(505)	(513)	(523)	(533)
Capital Projects - Contributions		-	-		
Water - Other Revenue (MFA Funding)			(400,000)	(500,000)	(5,000,000)
Water - Transfer from Reserve	(289,506)	(250,000)	(150,000)		
<b>Total Revenue</b>	<b>(1,788,949)</b>	<b>(1,480,383)</b>	<b>(1,766,306)</b>	<b>(1,761,305)</b>	<b>(6,312,276)</b>
Water - Administration	3,000	3,030	3,075	3,137	3,200
Water - Salaries	536,797	539,067	552,187	561,305	572,530
Water - Benefits	10,512	10,617	10,777	10,992	11,212
Employer Tax NEW					
Water - Travel & Training	800	800	800	800	800
Water - Interest & Bank Charges					
Water - Advertising	1,200	1,212	1,230	1,255	1,280
Water - Insurance	21,579	21,795	22,122	22,564	23,016
Water - Telephone	3,977	4,017	4,077	4,159	4,242
Water - Hydro	64,614	65,260	66,239	67,564	68,915
Water - IT/Software	2,520	2,545	2,583	2,635	2,688
Water - Purchases	29,271	29,563	30,007	30,607	31,219
Water - Training	3,000	1,500	1,500	1,500	1,500
Water - Bad Debt Expense					
Water - Licenses & Permits	3,000	3,030	3,075	3,137	3,200
Water - Legal	2,000	2,020	2,050	2,091	2,133
Water - Engineering					
Water - Contractors & Consultants	20,000	20,200	20,503	20,913	21,331
Water - Maintenance	71,125	71,836	72,914	83,010	91,383
Water - Parts & Supplies	4,000	4,040	4,101	4,183	4,266
Water - Hardware	-				
Water - Fuel	16,387	16,550	16,799	17,135	17,477
Amortization Expense - Water					
Water - Interest Expense	51,536	51,536	38,105	47,265	58,715
Water - Principal Payment	57,763	57,763	40,161	53,053	69,168
Water - Contingency					
Project - Non Capital Exp - Water					
<b>Total Operating Expenses</b>	<b>903,082</b>	<b>906,383</b>	<b>892,306</b>	<b>937,305</b>	<b>988,276</b>
Project - Cap. Village Core Exp - Water	561,867	250,000	550,000		5,000,000
Project - Cap. Ind Park Exp - Water				500,000	
<b>Total Capital Expenses</b>	<b>561,867</b>	<b>250,000</b>	<b>550,000</b>	<b>500,000</b>	<b>5,000,000</b>
Transfer to/from Future Reserves	324,000	324,000	324,000	324,000	324,000
<b>Total Reserves</b>	<b>324,000</b>	<b>324,000</b>	<b>324,000</b>	<b>324,000</b>	<b>324,000</b>
<b>Total Expenses</b>	<b>1,788,949</b>	<b>1,480,383</b>	<b>1,766,306</b>	<b>1,761,305</b>	<b>6,312,276</b>
<b>(Surplus) / Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<i>Consumer Price Index estimate</i>		1%	1.5%	2%	2%
<b>Reclass General Taxation</b>					
<b>Surplus Carry Forward</b>	-				
Sewer - Village User Rates	(889,999)	(952,299)	(1,018,959)	(1,090,287)	(1,166,607)
Sewer - Frontage Taxes Reclassed	(216,521)	(216,521)	(233,060)	(246,078)	(215,490)
Sewer - Connection Fees	(16,000)	(17,120)	(18,318)	(19,601)	(20,189)
Sewer - Penalties	(10,000)	(10,100)	(10,252)	(10,457)	(10,666)
Sewer - OB User Rates	(5,444)	(5,825)	(6,233)	(6,669)	(7,136)
Sewer - IP User Rate	(53,069)	(56,784)	(60,759)	(65,012)	(69,563)
Sewer - Investment Income					
Sewer - Other Revenue					
Sewer - LSA Annual Commuted Revenue	(2,229)	(2,229)	(2,229)	(2,229)	(2,229)
Funding For Capital Expenditures	(100,000)	(300,000)	(200,000)		
Sewer - Transfer from Reserves	(24,687)	(50,000)			
<b>Total Revenues</b>	<b>(1,317,949)</b>	<b>(1,610,878)</b>	<b>(1,549,810)</b>	<b>(1,440,332)</b>	<b>(1,491,878)</b>
Sewer - Administration	5,000	5,050	5,126	5,228	5,333
Sewer - Salaries	577,714	587,298	594,625	605,271	610,412
Sewer - Benefits	24,658	24,905	25,278	25,784	26,300
Employer Tax NEW		-	-		
Sewer - Travel & Conference	800	808	820	837	853
Sewer - Advertising	600	606	615	627	640
Sewer - Insurance	38,139	38,521	39,098	39,880	40,678
Sewer - Telephone	3,000	3,030	3,075	3,137	3,200
Sewer - Hydro	49,370	49,863	50,611	51,623	52,656
Sewer - IT/Software	3,000	3,030	3,075	3,137	3,200
Sewer - Training	1,500	1,500	1,500	1,500	1,500
Sewer - Legal	1,500	1,515	1,538	1,568	1,600
Sewer - Engineering					
Sewer - Contractors & Consultants	85,750	66,408	67,404	68,752	70,127
Sewer - Maintenance	135,626	136,982	139,037	141,818	144,654
Sewer - Parts & Supplies	6,000	6,060	6,151	6,274	6,399
Sewer - Hardware	-	-	-	-	-
Sewer - Fuel	1,000	1,010	1,025	1,046	1,067
Amortization Expense - Sewer					
Project - General Expense - Sewer	-				
Sewer - Interest Expense	74,542	74,542	77,977	82,557	74,457
Sewer - Principal Payment	139,751	139,751	152,855	161,293	138,804
<b>Total Operating</b>	<b>1,147,949</b>	<b>1,140,878</b>	<b>1,169,810</b>	<b>1,200,332</b>	<b>1,181,878</b>
Project - Cap. Village Core Exp - Sewer	70,000	350,000	200,000		
Project - Cap. Ind Park Exp - Sewer	100,000				
<b>Total Capital Expenses</b>	<b>170,000</b>	<b>350,000</b>	<b>200,000</b>	-	-
Transfer to/from Future Reserves	-	120,000	180,000	240,000	310,000
<b>Total Reserves</b>	-	<b>120,000</b>	<b>180,000</b>	<b>240,000</b>	<b>310,000</b>
<b>Total Expenses</b>	<b>1,317,949</b>	<b>1,610,878</b>	<b>1,549,810</b>	<b>1,440,332</b>	<b>1,491,878</b>
<b>Suplus/Deficit</b>	\$ -	\$ -	\$ -	\$ -	\$ -

## APPENDIX B

### Village of Pemberton

ACCOUNT NAME	2021 Budget	2022 Budget 1%	2023 Budget 2%	2024 Budget 2%	2025 Budget 2%
<i>Consumer Price Index estimate</i>					
<b>Reclass General Taxation</b>	<b>(24,380)</b>	<b>(24,265)</b>	<b>(24,629)</b>	<b>(25,122)</b>	<b>(25,624)</b>
<b>Surplus Carry Forward, 2019 Projects</b>	<b>355</b>				
Air - Lease & Maintenance Fees	(39,827)	(40,225)	(40,829)	(41,645)	(42,478)
Grant - Provincial Project - General		-	-	-	-
Airport - Recovery Revenue					
Airport - Other Revenue	(5,000)	(5,050)	(5,126)	(5,228)	(5,333)
Airport - Tie Down Fees	(1,000)	(1,010)	(1,025)	(1,046)	(1,067)
Airport - Landing Fees	(600)	(606)	(615)	(627)	(640)
<b>Total Revenues</b>	<b>(70,452)</b>	<b>(71,157)</b>	<b>(72,224)</b>	<b>(73,668)</b>	<b>(75,142)</b>
Airport - Admin	500	505	513	523	533
Airport - Salaries	58,047	58,627	59,507	60,697	61,911
Employer Tax NEW		-	-	-	-
Airport - Benefits		-	-	-	-
Airport - Advertising	600	606	615	627	640
Airport - Insurance	5,355	5,409	5,490	5,600	5,712
Airport - Sundry	200	202	205	209	213
Airport - Hydro	1,750	1,768	1,794	1,830	1,866
Airport- IT	-	-	-	-	-
Airport - Legal	3,000	3,030	3,075	3,137	3,200
Airport - Engineering		-	-	-	-
Airport - Contractors & Consultants		-	-	-	-
Airport - Maintenance	500	505	513	523	533
Airport - Parts & Supplies	500	505	513	523	533
Air - Roads					
Amortization Expense - Airport					
Projects - Recoverable Airport Expenses					
<b>Total Expenses</b>	<b>70,452</b>	<b>71,157</b>	<b>72,224</b>	<b>73,668</b>	<b>75,142</b>
Project - Capital Eng Struct - Air					
<b>Total Capital Expenses</b>					
Transfer to/from Future Reserves					
<b>Total Reserves</b>					
<b>Airport Fund Total (Surplus) / Deficit</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>

## Village of Pemberton

Consolidated 2021 - 2025	2021	2022	2023	2024	2025
	Budget	Budget	Budget	Budget	Budget
<b>Revenues:</b>					
Taxation	2,445,588	3,301,619	3,257,112	3,404,748	3,735,572
Water and sewer user rates	2,034,447	2,111,680	2,199,142	2,297,378	2,401,379
User charges	2,316,999	2,559,416	2,598,408	2,650,837	2,703,595
Penalties and interest income	32,500	32,825	33,317	33,984	34,663
Government transfers:					
Provincial	4,987,416	399,914	405,897	413,995	422,255
Federal	2,000	2,000	2,000	2,000	2,000
Other local governments	1,854,294	1,445,024	1,931,821	1,451,763	1,651,826
Investment income	27,860	28,135	28,552	29,115	29,691
Other revenues	745,960	169,182	571,497	674,630	5,177,825
Collections on behalf of other governments	2,971,629	3,001,345	3,046,365	3,107,293	3,169,439
	17,418,692	13,051,140	14,074,111	14,065,742	19,328,246
<b>Expenditures:</b>					
General government	2,761,289	2,762,494	2,743,736	2,797,777	2,902,353
<b>General Amortization</b>	736,215	736,215	736,215	736,215	736,215
Fire protection services	701,857	717,256	737,535	737,908	1,004,027
Development and planning services	748,153	673,229	683,193	696,677	710,430
Public works and parks	1,317,678	1,274,809	1,291,229	1,400,395	1,424,772
Recreation	1,293,107	1,276,401	1,311,542	1,321,724	1,350,144
Water utility	845,320	848,620	852,145	884,252	919,108
<b>Water Amortization</b>	165,089	165,090	165,091	165,092	165,093
Sewer utility	1,008,198	1,001,127	1,016,955	1,039,039	1,043,074
<b>Sewer Amortization</b>	278,339	278,340	278,341	278,342	278,343
Airport services	70,452	71,157	72,224	73,668	75,142
<b>Airport Amortization</b>	54,423	54,424	54,425	54,426	54,427
Transfers to other governments	2,971,629	3,001,345	3,046,365	3,107,293	3,169,439
	12,951,749	12,860,508	12,988,997	13,292,809	13,832,568
<b>Annual (Surplus) / Deficit</b>	(4,466,943)	(190,632)	(1,085,114)	(772,932)	(5,495,678)
<b>ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS</b>					
<b>Non-cash items included in Annual (Surplus)/Deficit</b>					
Amortization on tangible capital assets	(1,234,067)	(1,234,070)	(1,234,073)	(1,234,076)	(1,234,079)
<b>Cash items NOT included in Annual (Surplus)/Deficit</b>					
Capital expenditures	7,493,858	1,528,600	1,997,300	2,762,500	17,047,500
Loan proceeds	(420,000)	(875,000)	(825,000)	(2,215,000)	(12,000,000)
Long term debt payments	229,843	283,084	316,572	340,759	645,233
Capital Equipment payments	180,538	181,783	180,502	153,132	205,258
Transfers from Statutory Reserves	(532,540)	(100,000)	-	-	-
Transfer to Statutory Reserves					
Transfers from Non-Statutory Reserves	(1,354,957)	(511,219)	(338,575)	(89,156)	(369,527)
Transfers to Non-Statutory Reserves	796,108	917,454	988,387	1,054,773	1,201,293
Transfers to/(from) Unappropriated Surplus	(691,840)	-	-	-	-
<b>Financial Plan Balance</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
General Fund (Surplus) / Deficit	0.00	(0.00)	(0.00)	(0.00)	0.00
Water Fund (Surplus) / Deficit	-	-	-	-	-
Sewer Fund (Surplus) / Deficit	-	-	-	-	-
Airport Fund (Surplus) / Deficit	0.00	-	-	(0.00)	(0.00)