

Date: February 1, 2022

To: Nikki Gilmore, Chief Administrative Officer

From: Thomas Sikora, Manager of Finance

Subject: 2022 Operating Budgets, Capital and Project Budgets - Review

PURPOSE

To present to the Committee of the Whole the draft 2022 Budget for review and comment.

BACKGROUND

At the Regular Council Meeting No. 1551, held Tuesday, December 7, 2021 Council approved the 2022 budget deliberation schedule. This is the first of three (3) sessions scheduled which will focus on the 2022 Operating Budgets, Capital and Project Budgets.

DISCUSSION AND COMMENTS

This is the first opportunity the Committee has to review the 2022 Budget as prepared through consultation with the Village Department Managers. The following is a list of calculations and allocations not apparent on the face of the budget:

- Taxes are shown with **zero increases** and Non-Market Change of \$29,307, this will be discussed during the Tax Impact deliberations after the Capital and Project budget has been reviewed;
- Taxes are shown with no increase for collections to Other Governments as taxes collected under the agreements for the Regional District, School District, Police, Sea to Sky Regional Hospital District, Municipal Finance Authority and BC Assessment are not a part of the Village of Pemberton deliberations;
- Transit is budgeted using the BC Transit estimated Revenues and Expenses from the Annual Service Agreement;
- Administration Salaries are expensed to the General Fund and reclassified to the Water, Sewer and Airport Funds as a proportionate share. The allocation to the Water Fund is 24%, the Sewer Fund is 22% and the Airport Fund is 3%. Public Works and Parks Salaries are not reclassified, they are allocated on a per hour basis for actual time spent;
- Salaries include possible merit increases and the salary grid has been updated to reflect a CPI increase of 4.8%;
- Salaries updated to reflect 2022 staffing changes: CAO recruitment and interim implications;
- Salaries for Public Works Staff have been increased by cost of living as a placeholder while the Collective Agreement is re-negotiated (expired Dec 31, 2021);
- Salaries for Council have been increased by the current Consumer Price Index (CPI) rate of 4.8% as per Council Remuneration Bylaw No. 704, 2012 as amended;

- All Capital Projects have not been captured in the first draft of the budget. Approved new projects will be calculated into the operations budget for the tax implication session at the Committee of the Whole meeting scheduled for March 8.
- Water and Sewer Capital Projects are fully funded by user fees and reserves and do not have additional tax implications.
- Remuneration review for Mayor and Council will be discussed at the upcoming February 15th session.

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

- Municipal Hall Design
- Fire Hall Design
- Climate Action Plan
- Economic Development Strategy
- Pemberton Farm Road East Trail and Road Improvements
- Soccer Field and Amenity Building
- Bike Skills Park
- Park and Ride
- Asset Management Plan
- Bus Shelter Lighting
- Water Rates Analysis
- Sewer Rates Analysis
- Generator for Sewer System

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

Operational Impacts:

The Operating Budget for 2022 is shown as a deficit of \$494,433.93; however, 2021 has an unaudited surplus carryover of \$616,107.93 which results in a net \$121,674 overall surplus before the inclusion of the 2022 Projects.

The Village of Pemberton and its government partners are continuing to monitor and assess the impact of COVID-19 on our community. The Province provided enhanced relief for Municipalities issuing a *COVID-19 Safe Restart Grant for Local Governments*. The grant assists with COVID related shortfalls for; revenue losses, facility reopening and operating, emergency planning and response, bylaw and protective services, computer and technology costs and other related costs. Additional recoveries will be identified over the calendar year while monitoring the effect on the budget as the COVID-19 pandemic continues. Staff will bring back remaining balances for the Covid-19 Safe Restart Grant and other reserves at the February 15th Committee of the Whole.

The future meetings tentatively scheduled, as approved at the Regular Council Meeting No. 1551, held Tuesday, December 7, 2021 are shown below.

Date	Description
Tuesday, February 1, 2022	Committee of the Whole Meeting <ul style="list-style-type: none"> Budgeting Session– 2022 Operating Budgets, Capital and Project Budgets 1st Draft
Tuesday, February 15, 2022	Committee of the Whole Meeting <ul style="list-style-type: none"> Budgeting Session– 2022 Revised Operating, Approved Capital and Project Budgets
Tuesday, March 1, 2022	Committee of the Whole Meeting <ul style="list-style-type: none"> Tax Implications of 2022 Revised Draft Budget
Tuesday, March 8, 2022*	Public Budget Information Session 2022 review (prior to Council)
Tuesday, March 8, 2022*	Committee of the Whole Meeting <ul style="list-style-type: none"> Budgeting Session – 2022 Final Budget with Tax Implications and 5 Year Financial Plan review prior to Bylaws coming forward for adoption.
Tuesday, March 29, 2022 Tuesday, April 5, 2022	Committee of the Whole <ul style="list-style-type: none"> Budget Session if required Regular Council Meeting <ul style="list-style-type: none"> 2022 - 2026 Five Year Financial Plan Bylaw 1st, 2nd and 3rd readings 2022 Tax Rates Bylaw 1st, 2nd and 3rd readings
Tuesday, April 5, 2022	Regular Council Meeting <ul style="list-style-type: none"> 2022 - 2026 Five Year Financial Plan Bylaw-adoption (s 165 CC) 2022 Tax Rates Bylaw – adoption (s. 197 CC)
Tuesday, April 26, 2022	Special Council Meeting for Adoption <ul style="list-style-type: none"> 2022 Tax Rates Bylaw 4th & Final (S.197 CC)

COMMUNICATIONS

Residents will be able to participate in the budget process by submitting their questions to the Village at budget@pemberton.ca which can be found on the Village website as a link. The answers will be summarized and included in the Budget Information Session to be held on Tuesday, March 8th, 2022 prior to the Regular Council meeting.

Advertisement has been placed in the Pique Newspaper as well as included in the Village's eNEWS, on the Village Website and Facebook page.

LEGAL CONSIDERATIONS

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

IMPACT ON BUDGET & STAFFING

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

INTERDEPARTMENTAL IMPACT & APPROVAL

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

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

Development of the 2022 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 2022 Draft Budget as presented.

Attachments:

Appendix A: 2022 Draft Budget Worksheets

Submitted by:	Thomas Sikora, Manager of Finance
CAO Approval by:	Nikki Gilmore, Chief Administrative Officer

Appendix A

Capital Expenditures	Department	2021 Budget	Estimated Actual Spend by Dec 31, 2021	2022	Grants	Gas Tax	COVID Restart	DCCs	Reserves	Debt/Financing	Other	Utility User Rates	Taxes	Totals	Notes
		2021	2021	2022											
Admin Department															Carried over from 2021
Bylaw Truck	Admin	45,000		45,000						45,000			-		
White Building Roof Repair	Admin			20,000									20,000		
Municipal Hall	Admin												-		
Website Upgrades	Admin												-		
Election	Admin			30,000									30,000		
PVDD River Monitoring Cost Share	Admin			8,000									8,000		
Escribe Legislative Software	Admin	4,000		11,000			11,000						-		Carried over from 2021
	Admin												-		
	Admin	49,000	-	114,000	-	-	11,000	-	-	45,000	-		58,000	114,000	
Fire Department															
Commercial Bunker Gear Washer (Worksafe Compliance)	Fire	10,000											-		Completed 2021- Covid Grant
Commercial Bunker Gear Dryer (Worksafe Compliance)	Fire	3,850											-		Completed 2021- Covid Grant
Project - Cap. Mach & Equip. Exp - Fire	Fire	6,250											-		
Upgraded Gas detectors (worksafe compliance)	Fire	10,000											-		Completed 2021
Truck Radio Upgrades	Fire	7,500											-		Completed 2021
New Fire Hall Study	Fire	20,000		20,000				20,000					-		Carried over from 2021
SCBA Tank Replacement 5 per year	Fire	7,500		7,500				7,500					-		2022 Final Year for SCBA project
Mini Repeater for further signal reach down InShuk FSR	Fire	2,500		2,500				2,500					-		Deferred to 2022 due to chip shortage- \$2500 rec'd from Area C Director
New Security Fencing Training Ground	Fire	25,000		14,550				14,550					-		Installation deferred to 2022
Firesmart Truck	Fire			9,500									9,500		Lease vs buy; not covered by FireSmart Grant
Structure Fire Bunker Gear	Fire			19,500					19,500				-		
Hoses, Nozzles Adapters	Fire												-		
Sprinkler Protection Unit Trailer & Truck	Fire			324,513	67,513				257,000				-		WB Foundation and Wildfire Reserves from 2021
Engine 10 Truck Replacement	Fire												-		
Ladder 1 Replacement	Fire												-		
Engine 11 Truck Replacement	Fire												-		
Rescue 1 Replacement	Fire												-		
Firehall Replacement	Fire												-		
	Fire	92,600	-	398,063	67,513	-	-	-	321,050	-	-		9,500	398,063	
Development															
OCP Update	Develop.	75,000		30,000									30,000		
DCC Bylaw	Develop.	50,000											-		Carryover \$15K
Subdivision and Development Control Bylaw Update	Develop.			15,000									15,000		
Lot 8 Design Concept	Develop.			8,000									8,000		
Pemberton Creek Pedestrian Bridge-Preliminary Design	Develop.			25,000							25,000		-		Tiyata Funds
	Developer	125,000	-	78,000	-	-	-	-	-	-	25,000		53,000	78,000	
Public Works and Parks															
Loader	PW/Parks	275,000	284,000										-		
EV Charger (Sea to Sky Joint Project)	PW/Parks	49,000	-	49,000		49,000							-		
EV Charger (Aster Street)	PW/Parks			350,000	200,000	150,000							-		NRCan, Clean BC and Gas Tax Funds
Speed Reader	PW/Parks	6,000	-	14,000	6,000								8,000		
Soccer Field and Amenity Building	PW/Parks	4,200,011	1,174,400	3,025,611	2,218,771			315,540			491,300		(0)		
Park and Ride	PW/Parks			200,000	200,000								-		Design in 2022 construction 2023
Pebble Creek Road Repair	PW/Parks	212,023	-	198,023	158,418				39,605				-		Carried over from 2021
Farm Rd East	PW/Parks	306,000	-	306,000					306,000				-		Carried over from 2021
Farm Rd Trail	PW/Parks	217,000	-	661,760		284,880	284,880				92,000		-		Gas Tax and COVID restart funds; BC Active Transport Unsuccess.
Signal Hill Sidewalk	PW/Parks	76,000	-	76,000					76,000				-		Tiyata Contribution
Bike Skills Park	PW/Parks	974,258	10,869	963,389	963,389								-		Carried over from 2021
Works Building Improvement	PW/Parks	10,000	11,910										-		
Works Building Roof Repair	PW/Parks	14,000	19,865	12,000									12,000		Deferred from 2021
One Mile Lake Swingset	PW/Parks	50,000	44,956										-		
Dog Park Fencing	PW/Parks	36,000	34,297										-		
Western Star Replacement	PW/Parks			300,000						300,000			-		Could Debt Financing
Mower replacement	PW/Parks			30,000	30,000								-		Could be Soccer Grant
PTO Pump attachment for Tractor	PW/Parks			6,000	6,000								-		Potential grant funding through EMBC
Floating Dock at One Mile	PW/Parks			7,000				7,000					-		
	PW/Parks	6,425,292	1,580,297	6,198,783	3,782,579	483,880	284,880	322,540	421,605	300,000	583,300		20,000	6,198,783	

Water Projects														
Genset	Water	276,867	216,047											
Scada Improvements	Water	70,000		70,000				70,000						
Water Truck	Water	60,000	81,855											
Water Treatment Investigation and Preliminary Design	Water	90,000	50,000	40,000	10,000	30,000								Subject to Grant or Gas Tax or Reserves
Water Treatment Investigation Final Design	Water			50,000	50,000									Deferred to include in water tx facility
Chlorine Analyzer Eagle Drive	Water	10,000	-											
Flow Meter Replacement	Water	15,000	10,212											
Well #3 Pump head and Motor Replacement	Water	40,000	35,000											Cost estimate end of January
Fernwood Watermain & PRV Replacement	Water		15800	200,000		100,000		100,000						
Leak Detection Device	Water			18,000							18,000			
Hatch Alarm	Water			10,000							10,000			
Zone meters (additional)	Water										-			
Test Well/Infiltration Gallery	Water										-			Borrowing or grant funding
Water Treatment Facility	Water										-			
Chlorine Pump Replacement	Water			10,000							10,000			
Reservoir mixer motor	Water			10,000							10,000			
Water Feasibility/Water Source	Water										-			
Industrial Park Looping	Water										-			
	Water	561,867	408,914	408,000	60,000	130,000	-	-	170,000	-	-	48,000	-	408,000
Sewer Projects														
Village Wide Scada Upgrades	Sewer	50,000		50,000				50,000						Carry over
Outfall Inline Flushing System	Sewer	10,000		10,000				10,000						Carry over
2 Variable Frequency Drives	Sewer	10,000		10,000				10,000						Carry over
Industrial Park Generator	Sewer	100,000		100,000				100,000						Carry over
Inflow/Infiltration Study	Sewer			50,000							50,000			
Walnut Lift Station Design	Sewer			40,000							40,000			
Lift Station #1	Sewer										-			
	Sewer	170,000	-	260,000	-	-	-	170,000	-	-	90,000	-	-	260,000
Reserves														
Drainage Reserve	Reserves			25,000							25,000			Frontier Street/Other
Road Reserve	Reserves			40,000							40,000			
Equipment Reserve	Reserves			25,000							25,000			
	Reserves	-	-	90,000	-	-	-	-	-	-	-	-	-	90,000
Total	Total	7,423,759	1,989,211	7,546,846	3,910,092	613,880	295,880	322,540	1,082,655	345,000	608,300	138,000	230,500	7,546,846
						1,018,500	815,000							
											2022 Operational (Surplus)/Deficit	\$494,433.93		
											Total (Surplus)/Deficit		\$724,933.62	
											Non Market Change	(\$29,307.00)		
											2021 Surplus Carryforward	(\$616,107.93)		
											Total 2022 Offsets		(\$645,414.93)	
											Total (Surplus)/Deficit		\$79,518.69	
											Tax Increase			
											1%	19,599.46		
											2%	39,198.92		
											3%	58,798.38		
											4%	78,397.84		
											5%	97,997.30		
											6%	117,596.76		
											4.06%			

Operational Budget Worksheets

Village of Pemberton						
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%
	Allocate Admin General Taxation	1,313,711	1,313,711	1,746,821	433,110	133%
	Allocate Legislative General Taxation	108,273	108,273	120,141	11,868	111%
	Allocate Fire General Taxation	419,182	419,182	434,321	15,140	104%
	Allocate Development General Taxation	198,731	198,731	235,972	37,241	119%
	Allocate Public Works/ Parks General Taxation	1,263,976	1,263,976	1,414,109	150,133	112%
	Allocate Transit General Taxation	69,908	69,908	91,234	21,326	131%
	Allocate Rec Surplus		236,030			0%
	Allocate Water Surplus	284,493	284,493			0%
	Allocate Sewer Surplus	650	650			0%
	Allocate Airport General Taxation	23,671	23,671	(29,712)	(53,383)	-126%
01-1-005000-6501	Transfer to/from Surplus	(757,382)	(757,382)		757,382	0%
01-1-006000-1301	Residential (Class 1)	(1,115,185)	(1,111,385)	(1,111,385)	-	100%
01-1-006000-1302	Utilities (Class 2)	(57,851)	(57,851)	(57,851)	-	100%
01-1-006000-1305	Light Industry (Class 5)	(47,279)	(47,279)	(47,279)	-	100%
01-1-006000-1306	Commercial (Class 6)	(386,315)	(383,887)	(383,887)	-	100%
01-1-006000-1307	Frontage Collection	(312,591)	(312,048)	(312,048)	-	100%
01-1-006000-1308	Recreation/Non-Profit (Class 8)	(4,535)	(4,535)	(4,535)	-	100%
01-1-006000-1309	Farm (Class 9)	(399)	(399)	(399)	-	100%
01-1-006000-1310	Community Enhancement Levy	(7,499)	(7,500)	(7,500)	-	100%
01-1-006000-1311	Community Initiatives and Opportunities	-	-	-	-	#DIV/0!
01-1-006000-1312	Community Centre Parcel Tax	-	-	-	-	#DIV/0!
01-1-006000-1313	Tax Penalties	(56,535)	(70,000)	(70,000)	-	100%
01-1-006000-1314	Tax Interest	(5,083)	(15,000)	(15,000)	-	100%
01-1-006000-1315	Reserve Tax Collection	(347,226)	(347,258)	(347,258)	-	100%
01-1-006200-1350	GIL - BC Rail	-	(275)	(275)	-	100%
01-1-006200-1351	GIL - BC Hydro	(19,315)	(26,000)	(26,000)	-	100%
01-1-006200-1352	GIL - Federal Government	-	(6,300)	(6,300)	-	100%
01-1-006300-1375	1% Revenue Grant - Telus	(6,685)	(6,685)	(6,685)	-	100%
01-1-006300-1376	1% Revenue Grant - BC Hydro	(40,859)	(40,859)	(40,859)	-	100%
01-1-006300-1377	1% Revenue Grant - Shaw	(3,730)	(3,730)	(3,730)	-	100%
01-1-006400-1400	Collections for School	(1,732,861)	(1,511,416)	(1,511,416)	-	100%
01-1-006400-1401	Collections for Policing Costs	(272,388)	(246,171)	(246,171)	-	100%
01-1-006400-1402	Collections for SLRD	(1,251,555)	(1,127,825)	(1,127,825)	-	100%
01-1-006400-1404	Collections for STSRHD	(42,670)	(34,893)	(34,893)	-	100%
01-1-006400-1405	Collections for MFA	(261)	(227)	(227)	-	100%
01-1-006400-1406	Collections for BCAA	(60,164)	(51,097)	(51,097)	-	100%
01-1-006600-1450	Investment Interest Income	(18,922)	(25,000)	(25,000)	-	100%
01-1-006650-1450	Interest Revenue - Accounts Receivable	(2,175)	(7,500)	(7,500)	-	100%
01-1-006900-1504	Licenses - Commercial Vehicles	-	-	-	-	#DIV/0!
01-1-007000-1550	Sundry Revenue	(3,761)	(3,000)	(3,000)	-	100%
01-1-007000-1551	Revenue - Tax Certificates	(6,495)	(5,000)	(5,000)	-	100%
01-1-007000-1552	VOP Admin Fee - Fire Protection	(17,299)	(17,299)	(17,299)	-	100%
01-1-007000-1553	VOP Admin Fee - Rescue Service	(5,454)	(5,454)	(5,454)	-	100%
01-1-007100-1600	Rentals	(79,384)	(77,243)	(77,243)	-	100%
01-1-007200-1671	Grants - Provincial - SFC	(407,000)	(396,964)	(396,964)	-	100%
01-1-007300-1555	SOS - Admin reclass	-	-	-	-	#DIV/0!
01-1-007300-1556	SOS - Water Reclass	(412,389)	(412,389)	(412,389)	-	100%
01-1-007300-1557	SOS - Sewer Reclass	(378,160)	(378,160)	(378,160)	-	100%
01-1-007300-1558	SOS - Airport Reclass	(51,548)	(51,548)	(51,548)	-	100%
01-1-007400-1976	DCC's - Parks Contribution	-	-	-	-	#DIV/0!
	Total Revenues	(4,228,360)	(3,630,935)	(2,779,292)	851,643	77%

Village of Pemberton							
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget	
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%	
					-	#DIV/0!	
01-2-008700-6475	Transfer - School Levy	1,732,925	1,511,416	1,511,416	-	100%	
01-2-008700-6476	Transfer - Police Tax	272,400	246,171	246,171	-	100%	
01-2-008700-6477	Transfer - SLRD	1,251,611	1,127,825	1,127,825	-	100%	
01-2-008700-6479	Transfer - STSRHD	42,672	34,893	34,893	-	100%	
01-2-008700-6480	Transfer - MFA	261	227	227	-	100%	
01-2-008700-6481	Transfer - BCAA	60,167	51,097	51,097	-	100%	
01-2-008800-6501	Reclass Frontage to Water Revenue Fund	99,985	99,985	99,985	-	100%	
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund	212,064	212,064	200,113	(11,951)	94%	
01-2-008800-6504	Transfer to General - Capital				-	#DIV/0!	
01-2-008800-6505	Transfer to Future Reserves - Capital	140,298	140,298		(140,298)	0%	Capital Reserve
01-2-008800-6509	Transfer to/from Future Reserves	206,960	206,960		(206,960)	0%	Operating Reserve
	Total Expenses	4,019,341	3,630,936	3,271,727	(359,209)	90%	
					-	#DIV/0!	
	(Surplus) / Deficit	(209,020)	0	492,434	492,434	298747119%	
					-	#DIV/0!	

Village of Pemberton							
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget	
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%	
	Allocate Admin General Taxation	(1,145,324)	(1,145,324)	(1,746,821)	(601,497)	153%	
	Surplus Carry Forward	(168,388)	(168,388)		168,388	0%	
01-1-106800-1471	Fines - Dog Ticketing Fees	-	(100)	(125)	(25)	125%	
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees	(1,050)	(3,250)	(2,550)	700	78%	
01-1-106800-1473	Fines - Other Bylaw Enforcement Fines	(3,500)	(536)	(500)	36	93%	
01-1-106900-1500	Admin - Application Fees	-	-	-	-	#DIV/0!	
01-1-106900-1502	Licenses - Dog	(4,804)	(4,115)	(6,025)	(1,910)	146%	
01-1-106900-1503	Licenses - Business	(96,375)	(89,875)	(89,875)	-	100%	Cannabis business fees reduced offset by forecast growth in licences
01-1-107200-1670	Grant - Federal Project - General	(6,384)	-	-	-	#DIV/0!	
01-1-107200-1671	Grant - Provincial Project - General	(24,945)	(130,005)	(136,000)	(5,996)	105%	CWPP and Escribe
01-1-107200-1673	Grant - Other Project - General	(66,000)	-	(60,000)	(60,000)	#DIV/0!	Asset Management Study
01-1-107200-1674	Contribution - Other Govt - General	-	-	-	-	#DIV/0!	
01-1-107200-1675	Contribution - Other - General	1,841	-	-	-	#DIV/0!	
01-1-107200-1676	Transit - Contributions	-	(8,307)	(8,881)	(574)	107%	
01-1-107300-1925	Admin - Other Revenue - Misc	(3,072)	(6,000)	(4,000)	2,000	67%	CEF Sign Admin and misc
01-1-107300-1927	Other Revenue - Gas Tax	-	-	(3,000)	(3,000)	#DIV/0!	Economic Dev Strategy moved from grant provincial
01-1-107500-1990	MFA Proceeds	-	(45,000)	(45,000)	-	100%	bylaw truck
01-1-107600-6500	Admin - Transfer from Reserve	(47,185)	(373,962)	(167,002)	206,960	45%	2020 COVID grant recovery IT support, plus phone stipend, Vadim, Icompass, Bylaw officer, 2021 Postage, IT services, zoom licensing, cleaning supplies
	Total Revenues	(1,565,186)	(1,974,860)	(2,269,779)	(294,919)	115%	
					-	#DIV/0!	
01-2-108000-0000	Admin - Building	-	-	-	-	#DIV/0!	
01-2-108000-6000	Admin - Salaries	973,985	1,082,312	1,115,824	33,512	103%	Merit increases + plus CPI
01-2-108000-6002	Admin - Benefits	153,175	156,942	145,489	(11,453)	93%	
01-2-108000-6003	Admin - Travel, Meals & Accomodation	51	8,550	5,000	(3,550)	58%	
01-2-108000-6004	Admin - Interest,Comm. & Bank Fees	3,704	4,793	4,793	-	100%	
01-2-108000-6005	Admin - Advertising	12,912	7,500	10,000	2,500	133%	election year
01-2-108000-6006	Admin - Insurance	24,328	29,438	30,439	1,001	103%	Municipal Insurance Association of BC Premium , plus BFL
01-2-108000-6007	Admin - Photocopier	2,762	3,563	3,000	(563)	84%	Sustained reduction in office copies
01-2-108000-6008	Admin - Postage	9,018	9,375	9,694	319	103%	
01-2-108000-6010	Admin - Sundry	2,146	1,592	2,500	908	157%	Sustained reduction in office space utilization
01-2-108000-6011	Admin - Telephone	12,219	13,709	13,709	-	100%	
01-2-108000-6012	Admin - Hydro	7,549	8,000	8,000	-	100%	
01-2-108000-6013	Admin - Land Lease Fees	-	-	-	-	#DIV/0!	COVID IT, Vadim upgrade to online services PO's, timesheets
01-2-108000-6014	Admin - IT/Software	80,528	93,568	96,750	3,181	103%	IT contract and maintenance and upgrade, Adobe licenses, Escribe
01-2-108000-6015	Admin - Elections	475	-	30,000	30,000	#DIV/0!	2022 Fall Election
01-2-108000-6016	Admin - Community School Expense	-	12,475	12,899	424	103%	
01-2-108000-6019	Admin - Memberships and Prof. Fess	9,355	10,000	10,340	340	103%	Zoom licenses
01-2-108000-6020	Admin - Training	2,810	19,500	19,500	-	100%	
01-2-108000-6021	Admin - Consultation & Special Evt.	2,511	5,000	5,000	-	100%	
01-2-108000-6022	Admin - Bad Debt	218	-	-	-	#DIV/0!	
01-2-108000-6026	Admin - Website	5,058	8,500	6,000	(2,500)	71%	
01-2-108000-6525	Admin - Debt Interest	2,414	2,765	2,765	-	100%	Update to debt schedule for Bylaw Truck
01-2-108000-6527	Admin - Debt Principal	51,250	59,259	59,259	-	100%	5 year financing on Bylaw Truck included
01-2-108000-6999	Penny Rounding Expense	(1)	-	-	-	#DIV/0!	
01-2-108100-6100	Admin - Accounting	33,075	30,000	35,000	5,000	117%	
01-2-108100-6101	Admin - Legal	49,260	30,000	35,000	5,000	117%	
01-2-108100-6103	Admin - Contract & Consultant Labour	1,140	25,000	183,850	158,850	735%	Municipal Hall Design Plan, Leaders International, Misc Admin
01-2-108100-6104	Admin - Records Management	12,122	10,200	15,710	5,510	154%	RM Consultant, Storage, Destruction, Training
01-2-108200-6125	Admin - Maintenance	29,767	53,542	53,542	-	100%	fire alarms 5K, 2 Stand up Station and Vinyl floor, cleaning and maintenance
01-2-108200-6126	Admin - Parts & Supplies	11,243	15,635	16,166	532	103%	COVID recovery
01-2-108200-6127	Admin - Hardware	13,159	9,000	9,306	306	103%	COVID 2 new IT workstations + 3 Laptops
01-2-108200-6128	Admin/Bylaw - Fuel & Oil	1,174	4,000	4,000	-	100%	
01-2-108200-6129	Admin/Bylaw - Servicing	-	3,000	3,102	102	103%	
01-2-108250-6023	Amortization Expense - General	-	-	-	-	#DIV/0!	
01-2-108300-6450	Promotions/Community Enhancement	4,750	7,500	7,500	-	100%	
01-2-108300-6451	Community Init. & Opport. Fund	-	-	-	-	#DIV/0!	moved to SLRD

Village of Pemberton							
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget	
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%	
01-2-108300-6454	Climate Action Carbon Tax Credits	-	2,500	-	(2,500)	0%	CARIP grant no longer exists
01-2-108400-6170	Project Admin - General Expense	81,800	128,005	188,005	60,000	147%	Economic Development, CWWP (carryover)
01-2-108400-6175	Admin - Bylaw Enforcement Exp	3,787	6,662	6,662	-	100%	
01-2-108400-6454	Admin - Emergency Management	33,226	67,976	75,976	8,000	112%	PVDD monitoring addition (ESS Grant, EOC Grant)
	Total Operating Expenses	1,630,969	1,929,860	2,224,779	294,919	115%	
					-	#DIV/0!	
01-2-108800-6509	Transfer to Reserves	-	-	-	-	#DIV/0!	
	Total Reserves				-	#DIV/0!	
01-2-108400-6550	Project - Capital Land Expense - Admin				-	#DIV/0!	
01-2-108400-6551	Project - Cap. Mach & Equip. Exp - Admin	14,438	45,000	45,000	-	100%	Bylaw Truck Replacement MFA
01-2-108400-6555	Project - Cap - Building				-	#DIV/0!	
	Total Capital Expenses	14,438	45,000	45,000	-	100%	
					-	#DIV/0!	
	Total Expenses	1,645,406	1,974,860	2,269,779	294,919	115%	
					-	#DIV/0!	
	(Surplus) / Deficit	80,220	-	(0)	(0)	#DIV/0!	
					-	#DIV/0!	

Village of Pemberton							
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget	
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%	
	Allocate Legislative General Taxation	(101,621)	(101,621)	(120,141)	(18,520)	118%	
	Surplus Carry Forward	(6,652)	(6,652)		6,652	0%	
01-1-157600-6500	Leg - Transfer from Reserve		(500)		500	0%	COVID Recovery Advertising
	Total Revenues	(108,273)	(108,773)	(120,141)	(11,368)	110%	
					-	#DIV/0!	
01-2-158000-0000	Legislative Expenses - Other	184	-	2,100	2,100	#DIV/0!	Addition of lunches for meetings
01-2-158000-6000	Legislative - Salaries	99,261	96,283	97,167	884	101%	
01-2-158000-6002	Legislative - Benefits	1,826	1,200	1,200	-	100%	
	Employer Tax NEW				-	#DIV/0!	
01-2-158000-6003	Leg. Exp. - Travel, Training & Accom.	2,300	8,000	13,272	5,272	166%	Strategic Planning for election year
01-2-158000-6005	Leg. Exp. - Advertising	-	1,000	1,034	34	103%	
01-2-158000-6006	Leg. Exp. - Insurance	-	1,000	1,034	34	103%	
01-2-158000-6011	Leg. Exp. - Telephone	796	1,290	1,334	44	103%	
01-2-158000-6014	Leg. Exp. - IT/Computer Allowance	85		5,000	5,000	#DIV/0!	Tablets/ Computer for new Council
01-2-158000-6017	Governance Expenses - Public Relations	-			-	#DIV/0!	
	Total Expenses	104,452	108,773	122,141	13,368	112%	
					-	#DIV/0!	
	(Surplus) / Deficit	(3,821)	0	2,000	2,000	473988623407379%	
					-	#DIV/0!	
					-	#DIV/0!	

Village of Pemberton		2021	2021	2022	Variance over Budget	Variance over Budget	
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget	
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%	
	Allocate Fire General Taxation	(383,171)	(383,171)	(434,321)	(51,150)	113%	
	Surplus/Deficit Fire	(27,017)	(36,011)	(16,260)	19,751	45%	
	Surplus/Deficit Rescue	(8,994)	-	-	(183,659)	#DIV/0!	
01-1-206500-1425	SLRD Contributions - Fire Protection	(163,219)	(154,225)	(183,659)	153,415	1%	
01-1-206500-1425	SLRD Contributions - COVID Grant	(4,838)	(4,597)	(810)	(91,951)	2100%	
01-1-206500-1426	SLRD Contributions - Rescue Service	(81,518)	(93,012)	(96,547)	(55,872)	160%	
01-1-206510-1425	LilWat Contributions	(139,417)	(139,417)	(148,884)	(5,340)	104%	
01-1-207201-1671	Project - Provincial - FD	(81,650)		(144,757)	(144,757)	#DIV/0!	
01-1-207201-1673	FD - Capital - Grants Other	(2,500)			-	#DIV/0!	
01-1-207300-1925	F/D - Other Revenue	(453,262)	(10,000)	(7,500)	2,500	75%	
01-1-207500-1990	F/D - MFA Proceeds				-	#DIV/0!	
01-1-207600-6500	Fire - Transfer from Reserves	(80,761)	(90,004)	(361,184)	(271,180)	401%	Fire hall Design, Capital purchases, Covid purchases, supplies plus washer dryers
	Total Revenues	(1,426,347)	(910,436)	(1,393,922)	(483,486)	153%	
					-	#DIV/0!	
01-2-208000-0000	F/D - Rescue Dept Expense	93,253	93,012	96,360	3,348	104%	
01-2-208000-6001	F/D - Honorarium & Wages	502,277	281,607	407,290	125,684	145%	
01-2-208000-6002	F/D - Benefits	55,670	39,000	58,377	19,377	150%	
	Employer Tax NEW	15,879			-	#DIV/0!	
01-2-208000-6003	F/D - Travel & Training	-	35,500	17,000	(18,500)	48%	
01-2-208000-6004	F/D - Interest & Bank Charges	722		-	-	#DIV/0!	
01-2-208000-6005	F/D - Advertising	22,114	600	622	22	104%	
01-2-208000-6006	F/D - Insurance	17,948	26,465	27,418	953	104%	
01-2-208000-6009	F/D - Fees & Supplies	1,275	17,500	18,130	630	104%	
01-2-208000-6010	F/D - Sundry	4,950	7,000	2,000	(5,000)	29%	
01-2-208000-6011	F/D - Telephone	6,713	6,046	6,264	217	104%	
01-2-208000-6012	F/D - Hydro	8,317	10,115	6,954	(3,160)	69%	
01-2-208000-6014	F/D - IT/Software	25,735	7,200	9,000	1,800	125%	
01-2-208000-6017	F/D - Rental Fees	1,721	25,735	26,849	1,114	104%	
01-2-208000-6019	F/D - Memberships and Professional Fees	-	1,625	1,800	175	111%	
01-2-208100-6101	F/D - Legal	34,246	500	500	-	100%	
01-2-208200-6125	F/D - Maintenance	77,804	35,000	35,000	-	100%	
01-2-208200-6126	F/D - Parts & Supplies	2,885	70,000	62,520	(7,480)	89%	
01-2-208200-6127	F/D - Hardware	11,462	-	-	-	#DIV/0!	
01-2-208200-6128	F/D - Fuel & Oil	19,500	10,000	12,000	2,000	120%	
01-2-208200-6129	F/D - Servicing	8,175	23,000	21,000	(2,000)	91%	
01-2-208400-6170	Project - Non Capital Exp - Fire	-		-	-	#DIV/0!	
01-2-208600-6453	F/D - Public Relations	5,034	500	517	17	103%	
01-2-208900-6525	Fire - Debt Servicing Interest Expense	11,440	11,452	11,452	0	100%	
01-2-208900-6527	Fire - Debt Servicing Principal	32,341	32,329	32,329	(0)	100%	
	Total Operating Expenses	959,461	734,186	853,383	119,197	116%	
					-	#DIV/0!	
01-2-208800-6507	Transfer to Future Reserves	397,217	83,650	148,884	65,234	178%	
	Transfer to Surplus Carryforward	16,260					
	Total Reserves	413,477	83,650	148,884	65,234	178%	
					-	#DIV/0!	
01-2-208400-6551	Project - Cap Mach & Equip Fire	53,408	47,600	369,155	321,555	776%	Portable Radios
	Project - Cap Mach & Equip Rescue			2,500			
01-2-208400-6552	Project - Cap. Eng. Struct. - Fire		25,000		(25,000)	0%	
01-2-208400-6555	Project - Cap Building		20,000	20,000	-	100%	Firehall Design from reserves
	Total Capital	53,408	92,600	391,655	299,055	423%	
					-	#DIV/0!	
	Total Expenses	1,426,347	910,436	1,393,922	483,485	153%	
					-	#DIV/0!	
	(Surplus) / Deficit	(0)	0	0	(0)	87%	
					-	#DIV/0!	

Village of Pemberton							
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget	
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%	
	<i>Allocate Development General Taxation</i>	<i>(217,769)</i>	<i>(217,769)</i>	<i>(235,972)</i>	<i>(18,203)</i>	<i>108%</i>	Staff moved to PW
	Deficit Carry Forward	19,038	19,038		(19,038)	0%	
01-1-256900-1500	DS - Application Fees	(204,326)	(110,000)	(110,000)	-	100%	
01-1-256900-1501	Licenses - Building Permits	(501,878)	(280,000)	(280,000)	-	100%	
01-1-256900-1505	Permit - Water Sprinkling	(660)			-	#DIV/0!	
01-1-257200-1673	Grants - Other	(6,000)		(6,868)	(6,868)	#DIV/0!	Canada Summer Jobs Grant assuming 50%- expense reflected in salaries
01-1-257300-1920	DS - Recovery Revenue	(132,183)	(125,000)	(125,000)	-	100%	
01-1-257300-1925	DS - Other Revenue - Misc	(830)	(29,002)	(54,002)	(25,000)	186%	Climate Action Plan, Tiyata contribution for Pemberton Creek Bridge
01-1-257600-6500	Development - Transf from Reserve	(6,548)	(5,420)	(5,420)	-	100%	Bang the Table, COVID recovery
	Total Revenues	(1,051,156)	(748,153)	(817,262)	(69,109)	109%	
					-	#DIV/0!	
01-2-258000-0000	DS - Admin	5,542	2,500	2,500		100%	Builders Grant
01-2-258000-6000	DS - Salaries	336,434	389,603	434,810	45,207	112%	
01-2-258000-6002	DS - Benefits	55,505	50,135.56	53,342	3,206.47	106%	
	Employer Tax NEW				-	#DIV/0!	
01-2-258000-6003	DS - Travel, Meals & Accomodation	63	3,000	3,102	102	103%	
01-2-258000-6005	DS - Advertising	5,146	3,000	3,102	102	103%	
01-2-258000-6006	DS - Insurance	-		-	-	#DIV/0!	
01-2-258000-6011	DS - Telephone	2,417	2,100	2,171	71	103%	
01-2-258000-6014	DS - IT/Software	13,398	14,600	15,096	496	103%	Cloud Permit software and Adobe
01-2-258000-6019	DS - Memberships and Professional Fess	4,502	3,564	3,685	121	103%	
01-2-258000-6020	DS - Training	2,278	6,000	6,204	204	103%	
01-2-258100-6101	DS - Legal	14,677	15,000	15,510	510	103%	
01-2-258100-6102	DS - Engineering Consulting	-		-	-	#DIV/0!	
01-2-258100-6103	DS - Contractors & Consult.	39,832	101,650	119,650	18,000	118%	Planning consultants, DCC Bylaw, Sea to Sky Invasive
01-2-258200-6125	DS - Maintenance	-		-	-	#DIV/0!	
01-2-258200-6126	DS - Parts & Supplies	766	1,500	1,551	51	103%	
01-2-258200-6127	DS - Hardware	957	-	-	-	#DIV/0!	COVID Recovery
01-2-258200-6128	DS - Fuel & Oil	714	500	517	17	103%	
01-2-258400-6170	Project Dev.- Non Capital Exp	-	30,000	31,020	1,020	103%	Climate Action Plan
01-2-258400-6173	Projects - Recoverable DS Expenses	132,183	125,000	125,000	-	100%	
	Total Operating Expenses	614,415	748,153	817,261	69,109	109%	
					-	#DIV/0!	
01-2-258400-6552	Project - Cap. Eng. Struct. - DS	-		-	-	#DIV/0!	
01-2-258400-6557	DS Project - Capital Buildings	-		-	-	#DIV/0!	
	Total Capital Expenses	-	-	-	-	#DIV/0!	
					-	#DIV/0!	
	Total Expenses	614,415	748,153	817,261	69,109	109%	
					-	#DIV/0!	
	(Surplus) / Deficit	(436,741)	-	(0)	(0)	#DIV/0!	
					-	#DIV/0!	

Village of Pemberton						
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%
	<i>Allocate Public Works/ Parks General Taxation</i>	<i>(1,212,943)</i>	<i>(1,212,943)</i>	<i>(1,414,109)</i>	<i>(201,166)</i>	<i>117%</i>
	<i>Surplus Carry Forward</i>	<i>(51,032)</i>	<i>(51,032)</i>		<i>51,032</i>	<i>0%</i>
01-1-307200-1670	Grant - Federal Project - General	-	-	(217,331)	<i>(217,331)</i>	<i>#DIV/0!</i>
01-1-307200-1671	Project - General - Prov. Grant		(29,000)		29,000	0%
01-1-307201-1671	Project Works Capital - Provincial Grant	(1,499,047)	(4,430,448)	(4,309,339)	121,109	97%
01-1-307201-1673	Grant Project - Other		(104,000)		104,000	0%
01-1-307201-1674	Capital Project - Contrib. - Other Govt		(462,000)	(583,300)	(121,300)	126%
01-1-307201-1675	Project Works - Contribution Other		(397,000)		397,000	0%
01-1-307300-1925	Works - Other Revenue - Misc	(7,528)			-	#DIV/0!
01-1-007400-1975	DCC Roads Contribution		(217,000)		217,000	0%
01-1-007400-1976	DCC's - Parks Contribution		(315,540)	(315,540)	-	100%
01-1-307500-1990	MFA Proceeds PW	(283,559)	(275,000)		275,000	0%
01-1-307600-6500	Public Works - Transf fr Reserve	(42,970)	(269,866)	(421,605)	(151,739)	156%
01-1-357200-1673	Projects - General Parks - Grants Other				-	#DIV/0!
01-1-357201-1672	Parks Cap.- Other Govt Contr				-	#DIV/0!
01-1-357201-1673	Capital Grants - Other	(38,014)			-	#DIV/0!
01-1-357600-6500	Parks - Transfer from Reserve	(39,865)	(111,552)	(8,000)	103,552	7%
	Total Revenues	(3,174,959)	(7,875,381)	(7,269,224)	606,157	92%
					-	#DIV/0!
01-2-308000-0000	Works - Administration	950	1,000	1,000	-	100%
01-2-308000-6000	Works - Salaries	697,680	636,796	698,061	61,265	110%
01-2-308000-6002	Works - Benefits	84,280	75,600	72,630	(2,970)	96%
	Employer Tax NEW				-	#DIV/0!
01-2-308000-6003	Works - Travel, Meals & Accomodation	-	2,250	2,327	77	103%
01-2-308000-6005	Works - Advertising	2,508	1,800	1,861	61	103%
01-2-308000-6006	Works - Insurance	21,188	29,921	29,921	-	100%
01-2-308000-6011	Works - Telephone	3,939	4,706	4,706	-	100%
01-2-308000-6012	Works - Hydro	24,728	25,813	25,813	-	100%
01-2-308000-6014	Works - IT Software	5,888	12,553	10,000	(2,553)	80%
01-2-308000-6019	Works - Memberships and Profesional Fees	567	1,000	1,000	-	100%
01-2-308000-6020	Works - Training	3,568	10,500	10,500	-	100%
01-2-308000-6174	Works - Labour Relations Expense	-	500	5,000	4,500	1000%
01-2-308000-6525	Works - Equipment Interest	837	2,672	2,672	-	100%
01-2-308000-6527	Works - Equipment Principal	55,362	107,411	107,411	-	100%
01-2-308100-6101	Works - Legal	2,687	1,030	1,065	35	103%
01-2-308100-6102	Works - Engineering Consulting	-		-	-	#DIV/0!
01-2-308100-6103	Works - Contractors & Consultants	2,176	13,000	13,000	-	100%
01-2-308200-6125	Works - Maintenance	59,722	45,000	52,000	7,000	116%
01-2-308200-6126	Works - Parts & Supplies	20,231	20,000	20,680	680	103%
01-2-308200-6127	Works - Hardware	5,906	7,000	7,000	-	100%
01-2-308200-6128	Works - Fuel & Oil	23,954	30,000	30,000	-	100%
01-2-308200-6129	Works - Servicing	10,251		-	-	#DIV/0!
01-2-308200-6176	Works - Road Maintenance	93,887	170,000	170,000	-	100%
01-2-308200-6177	Works - Trail Maintenance	7,582	10,000	10,000	-	100%
01-2-308200-6178	Misc - Infrastructure Expenses	5,620		-	-	#DIV/0!
01-2-308400-6170	Project - Non Capital Exp - Works	-	121,000	65,114	(55,886)	54%
01-2-358000-6002	Parks - Benefits				-	#DIV/0!
01-2-358000-6005	Parks - Advertising	66			-	#DIV/0!
01-2-358000-6006	Parks - Insurance	14,554	13,805	14,275	469	103%
01-2-358000-6012	Parks - Hydro	3,994	4,190	4,333	142	103%
01-2-358200-6125	Parks - Maintenance	46,964	45,000	46,530	1,530	103%
01-2-358200-6126	Parks - Parts & Supplies	22,149	29,541	29,541	-	100%
01-2-358200-6127	Parks - Hardware	-	500	500	-	100%
01-2-358200-6128	Parks - Fuel & Oil	1,558	2,500	2,500	-	100%
01-2-358400-6170	Projects - General - Parks	-			-	#DIV/0!
	Total Operating Expenses	1,222,797	1,425,089	1,439,440	14,351	101%

Village of Pemberton							
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget	
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%	
					-	#DIV/0!	
01-2-308400-6551	Project - Cap. Mach & Equip. Exp - PW	281,192	330,000		(330,000)	0%	Round about sign COVID, EV chargers grant
01-2-308400-6552	Project - Cap. Eng. Struct. - PW	1,484,043	5,793,292	5,168,023	(625,269)	89%	Soccer Field, Farm Rd East road Sidewalk Tiyata to school, pebble creek, bike skills
01-2-308400-6555	Project - Cap - Building	35,118	24,000		(24,000)	0%	
01-2-358400-6550	Project - Capital Land Expense - Parks				-	#DIV/0!	
01-2-358400-6551	Project - Cap. Mach & Equip. Exp - Parks	32,664	-		-	#DIV/0!	
01-2-358400-6552	Project - Cap. Eng. Struct. - Parks	72,398	303,000	661,760	358,760	218%	Pemberton Farm Road East TRAIL
	Total Capital Expenses	1,905,415	6,450,292	5,829,783	(620,509)	90%	
					-	#DIV/0!	
01-2-358800-6509	Reserve - Transfer for Future Capital Expenditures		-		-	#DIV/0!	
	Total Reserves		-		-	#DIV/0!	
					-	#DIV/0!	
	Total Expenses	3,128,212	7,875,381	7,269,223	(606,158)	92%	
					-	#DIV/0!	
	(Surplus) / Deficit	(46,747)	-	(0)	(0)	#DIV/0!	
					-	#DIV/0!	

Village of Pemberton						
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%
	Allocate Transit General Taxation	(69,908)	(69,908)	(91,234)	(21,326)	131%
	Surplus Carry Forward		-	(67,812)	(67,812)	#DIV/0!
01-1-507300-1925	Transit - Other Revenue				-	#DIV/0!
01-1-507600-6500	Transit - Transfer from Reserve	(10,440)	(212,891)			0%
01-1-507700-1700	Adult Monthly Passes	(34,365)	(8,498)	(6,238)	2,260	73%
01-1-507700-1701	Senior/Student Monthly Passes	(8,500)	(2,393)	(1,543)	850	64%
01-1-507700-1702	Adult Commuter Tickets	(16,992)	(9,416)	(3,085)	6,331	33%
01-1-507700-1703	Senior/Student Tickets	(3,030)	(560)	(550)	10	98%
01-1-507700-1704	Local Adult Tickets	(9,720)	(2,007)	(1,765)	243	88%
01-1-507700-1705	Local Senior/Student Tickets	(1,440)	(162)	(261)	(100)	162%
01-1-507700-1706	Local Transit Farebox	(39,130)	(9,200)	(47,273)	(38,073)	514%
01-1-507700-1710	Greyhound Ticket Sales	-	-	-	-	#DIV/0!
01-1-507700-1720	Whistler Transit Farebox Contribution	-	(12,479)	(40,000)	(27,521)	321%
01-1-507700-1721	BC Bus Pass Programme	(22,052)	(13,204)	(13,305)	(101)	101%
01-1-507700-1723	BCT Municipal Admin Charge Allowance	(6,932)	(8,706)	(8,881)	(175)	102%
	Other Revenue			(47,273)	(47,273)	#DIV/0!
01-1-507700-1724	Partner Contributions	(139,816)	(139,816)	(182,468)	(42,652)	131%
01-1-507700-1725	BCT Contributions	(251,647)	(292,676)	(449,966)	(157,290)	154%
	Total Revenues	(613,972)	(781,915)	(961,654)	(179,739)	123%
					-	#DIV/0!
01-2-508000-7000	Transit - Admin Fee	-	8,706		(8,706)	0%
01-2-508000-7001	Transit - Operating Contract	545,759	772,459	924,146	151,687	120%
01-2-508000-7002	Transit - Greyhound Ticket Purchases	-	-		-	#DIV/0!
	Transit - Lease Fees			37,508		
01-2-508000-7005	Transit - Misc Expense	401	750	-	(750)	0%
	Transfer to Partner Surplus Carryforward	67,812				
01-2-508800-6509	Transfer to Partner Reserve (Restricted)				-	#DIV/0!
	Total Expenses	613,972	781,915	961,654	179,739	123%
					-	#DIV/0!
	(Surplus) / Deficit	0	-	-	-	#DIV/0!
					-	#DIV/0!
	General Fund Total (Surplus) / Deficit	(616,108)	0	494,434	494,433	

Village of Pemberton						
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%
	Surplus Carry Forward	(650)	(650)	(44,003)	(43,353)	6768%
05-1-456100-1325	Sewer - Village User Rates	(911,974)	(889,999)	(889,999)	-	100%
05-1-456100-1326	Sewer - Frontage Taxes Reclassed	(212,064)	(216,521)	(216,521)	-	100%
05-1-456100-1327	Sewer - Connection Fees	(38,100)	(16,000)	(16,000)	-	100%
05-1-456100-1329	Sewer - Penalties	-	(10,000)	(10,000)	-	100%
05-1-456100-1333	Sewer - OB User Rates	(2,319)	(5,444)	(5,444)	-	100%
05-1-456100-1334	Sewer - IP User Rate	(24,124)	(53,069)	(53,069)	-	100%
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)	-	100%
05-1-457500-1990	Funding For Capital Expenditures		(100,000)		100,000	0%
05-1-457600-6500	Sewer - Transfer from Reserves		(21,439)	(170,000)	(148,561)	793%
	Total Revenues	(1,189,230)	(1,315,351)	(1,407,265)	(91,915)	107%
					-	
05-2-458000-0000	Sewer - Administration	3,086	5,000	3,500	(1,500)	70%
05-2-458000-6000	Sewer - Salaries	574,105	575,115	568,556	(6,559)	99%
05-2-458000-6002	Sewer - Benefits	13,356	24,658	10,492	(14,167)	43%
	Employer Tax NEW				-	0%
05-2-458000-6003	Sewer - Travel & Conference	481	800	827	27	103%
05-2-458000-6005	Sewer - Advertising		600	620	20	103%
05-2-458000-6006	Sewer - Insurance	35,865	38,139	39,436	1,297	103%
05-2-458000-6011	Sewer - Telephone	2,901	3,000	3,102	102	103%
05-2-458000-6012	Sewer - Hydro	44,033	49,370	51,048	1,679	103%
05-2-458000-6014	Sewer - IT/Software	2,451	3,000	4,100	1,100	137%
05-2-458000-6020	Sewer - Training	1,063	1,500	1,551	51	103%
05-2-458100-6101	Sewer - Legal	2,343	1,500	1,551	51	103%
05-2-458100-6102	Sewer - Engineering			-	-	0%
05-2-458100-6103	Sewer - Contractors & Consultants	47,928	85,750	88,666	2,916	103%
05-2-458200-6125	Sewer - Maintenance	151,443	135,626	145,000	9,374	107%
05-2-458200-6126	Sewer - Parts & Supplies	-	6,000	6,204	204	103%
05-2-458200-6127	Sewer - Hardware	709	-	-	-	0%
05-2-458200-6128	Sewer - Fuel	16	1,000	1,034	34	103%
05-2-458250-6023	Amortization Expense - Sewer			-	-	0%
05-2-458400-6170	Project - General Expense - Sewer		-	-	-	0%
05-2-458900-6525	Sewer - Interest Expense	55,322	74,542	77,076	2,534	103%
05-2-458900-6527	Sewer - Principal Payment	136,703	139,751	144,503	4,752	103%
	Total Operating	1,071,804	1,145,351	1,147,265	1,914	100%
					-	
05-2-458400-6553	Project - Cap. Village Core Exp - Sewer	17,269	70,000	160,000	90,000	229%
05-2-458400-6554	Project - Cap. Ind Park Exp - Sewer		100,000	100,000	-	100%
	Total Capital Expenses	17,269	170,000	260,000	90,000	153%
					-	0%
05-2-458800-6509	Transfer to/from Future Reserves	56,154	-	-	-	0%
	Total Reserves	56,154	-	-	-	0%
					-	
	Total Expenses	1,145,227	1,315,351	1,407,265	91,914	107%
					-	
	Surplus/Deficit	\$ (44,003)	\$ -	\$ (0)	\$ (0)	

includes Scada Licence

Sewer Rate Analysis, REMP, Walnut Lift Station, Outfall Dive Insp

IP Generator Equipment Financing

Village of Pemberton						
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%
	<i>Allocate Admin General Taxation</i>					
	Surplus Carry Forward	(284,493)	(284,493)	(142,167)	142,325	50%
03-1-406100-1325	Water - Village User Rates	(901,656)	(852,329)	(852,329)	-	100%
03-1-406100-1326	Water - Frontage Taxes Reclassified	(99,985)	(99,985)	(99,985)	-	100%
03-1-406100-1327	Water - Connection Fees	(41,090)	(20,000)	(20,000)	-	100%
03-1-406100-1329	Water - Penalties	-	(15,000)	(15,000)	-	100%
03-1-406100-1333	Water - OB User Rates	(16,552)	(26,297)	(26,297)	-	100%
03-1-406100-1334	Water - IP User Rates	(35,806)	(75,936)	(75,936)	-	100%
03-1-406100-1335	Water - PNID User Rates	(64,232)	(129,144)	(129,144)	-	100%
03-1-406600-1450	Water - Investment Income	-	(500)	(500)	-	100%
03-1-407201-1675	Capital Projects - Contributions	-	-	(190,000)	(190,000)	0%
03-1-407300-1925	Water - Other Revenue	(337)	-	-	-	0%
03-1-407600-6500	Water - Transfer from Reserve	(285,265)	(285,265)	(170,000)	115,265	60%
	Total Revenue	(1,729,416)	(1,788,950)	(1,721,359)	67,591	96%
					-	
03-2-408000-0000	Water - Administration	1,252	3,000	3,000	-	100%
03-2-408000-6000	Water - Salaries	535,799	536,798	598,381	61,583	111%
03-2-408000-6002	Water - Benefits	10,975	10,512	10,109	(403)	96%
	Employer Tax NEW	-	-	-	-	0%
03-2-408000-6003	Water - Travel & Training	-	800	800	-	100%
03-2-408000-6004	Water - Interest & Bank Charges	418	-	-	-	0%
03-2-408000-6005	Water - Advertising	1,437	1,200	1,200	-	100%
03-2-408000-6006	Water - Insurance	23,836	21,579	23,836	2,257	110%
03-2-408000-6011	Water - Telephone	3,671	3,977	3,800	(177)	96%
03-2-408000-6012	Water - Hydro	66,064	64,614	65,000	386	101%
03-2-408000-6014	Water - IT/Software	2,073	2,520	3,500	980	139%
03-2-408000-6018	Water - Purchases	52,377	29,271	55,000	25,729	188%
03-2-408000-6020	Water - Training	874	3,000	1,000	(2,000)	33%
03-2-408000-6022	Water - Bad Debt Expense	-	-	-	-	0%
03-2-408000-6025	Water - Licenses & Permits	-	3,000	3,000	-	100%
03-2-408100-6101	Water - Legal	-	2,000	1,500	(500)	75%
03-2-408100-6102	Water - Engineering	-	-	-	-	0%
03-2-408100-6103	Water - Contractors & Consultants	4,014	20,000	25,000	5,000	125%
03-2-408200-6125	Water - Maintenance	98,042	71,125	90,000	18,875	127%
03-2-408200-6126	Water - Parts & Supplies	5,245	4,000	4,000	-	100%
03-2-408200-6127	Water - Hardware	81	-	-	-	0%
03-2-408200-6128	Water - Fuel	10,745	16,387	12,000	(4,387)	73%
03-2-408250-6023	Amortization Expense - Water	-	-	-	-	0%
03-2-408900-6525	Water - Interest Expense	47,961	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	34,966	-	-	-	0%
	Total Operating Expenses	957,594	903,083	1,010,425	107,343	112%
					-	
03-2-408400-6553	Project - Cap. Village Core Exp - Water	305,654	561,867	408,000	(153,867)	73%
03-2-408400-6554	Project - Cap. Ind Park Exp - Water	-	-	-	-	-
	Total Capital Expenses	305,654	561,867	408,000	(153,867)	73%
					-	
03-2-408800-6509	Transfer to/from Future Reserves	324,000	324,000	324,000	-	100%
	Total Reserves	324,000	324,000	324,000	-	100%
					-	
	Total Expenses	1,587,248	1,788,950	1,742,425	(46,524)	97%
					-	
	(Surplus) / Deficit	(142,167)	-	21,066	21,066	

includes Scada Licence+computer

Water Rates Study 20K

Village of Pemberton						
Statement of Operation ending December 31, 2021		2021	2021	2022	Variance over Budget	Variance over Budget
ACCOUNT CODE	ACCOUNT NAME	Actual (Unaudited)	Budget	Budget	\$	%
	Reclass General Taxation	(18,218)	(23,108)	(29,712)	(4,890)	127%
	Surplus Carry Forward		(563)		10,256	5%
07-1-557100-1602	Air - Lease & Maintenance Fees	(40,008)	(39,827)	(40,000)	(14,827)	159%
07-1-557200-1671	Grant - Provincial Project - General				-	0%
01-1-57300-1920	Airport - Recovery Revenue				-	0%
07-1-557300-1925	Airport - Other Revenue	(556)	(5,000)	(5,000)	5,000	50%
07-1-557300-1931	Airport - Tie Down Fees	(1,010)	(1,000)	(1,000)	-	100%
07-1-557300-1932	Airport - Landing Fees	(820)	(600)	(820)	-	100%
	Total Revenues	(60,612)	(70,098)	(76,532)	(4,461)	107%
07-2-558000-0000	Airport - Admin	75	500	75	-	100%
07-2-558000-6000	Airport - Salaries	57,692	57,692	63,714	4,030	108%
07-2-558000-6002	Airport - Benefits				-	0%
07-2-558000-6005	Airport - Advertising	569	600	588	-	100%
07-2-558000-6006	Airport - Insurance	4,756	5,355	5,355	1,180	128%
07-2-558000-6010	Airport - Sundry	-	200	200	-	100%
07-2-558000-6012	Airport - Hydro	1,482	1,750	1,600	(250)	88%
07-2-558000-6014	Airport- IT		-		(500)	0%
07-2-558100-6101	Airport - Legal	19,278	3,000	4,000	-	100%
						Legal and contract reviews for airport users
07-2-558100-6102	Airport - Engineering				-	0%
07-2-558100-6103	Airport - Contractors & Consultants				-	0%
07-2-558200-6125	Airport - Maintenance	503	500	500	-	100%
07-2-558200-6126	Airport - Parts & Supplies		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	5,635			-	0%
	Total Expenses	89,990	70,097	76,532	4,460	107%
07-2-558400-6552	Project - Capital Eng Struct - Air		-		-	0%
	Total Capital Expenses		-		-	0%
07-2-558800-6509	Transfer to/from Future Reserves		-		-	0%
	Total Reserves		-		-	0%
	Airport Fund Total (Surplus) / Deficit	29,378	(0)	0		