

Village of Pemberton: Draft Operating Budget 2023 Including Reserve and Tax Implications

April 18, 2023

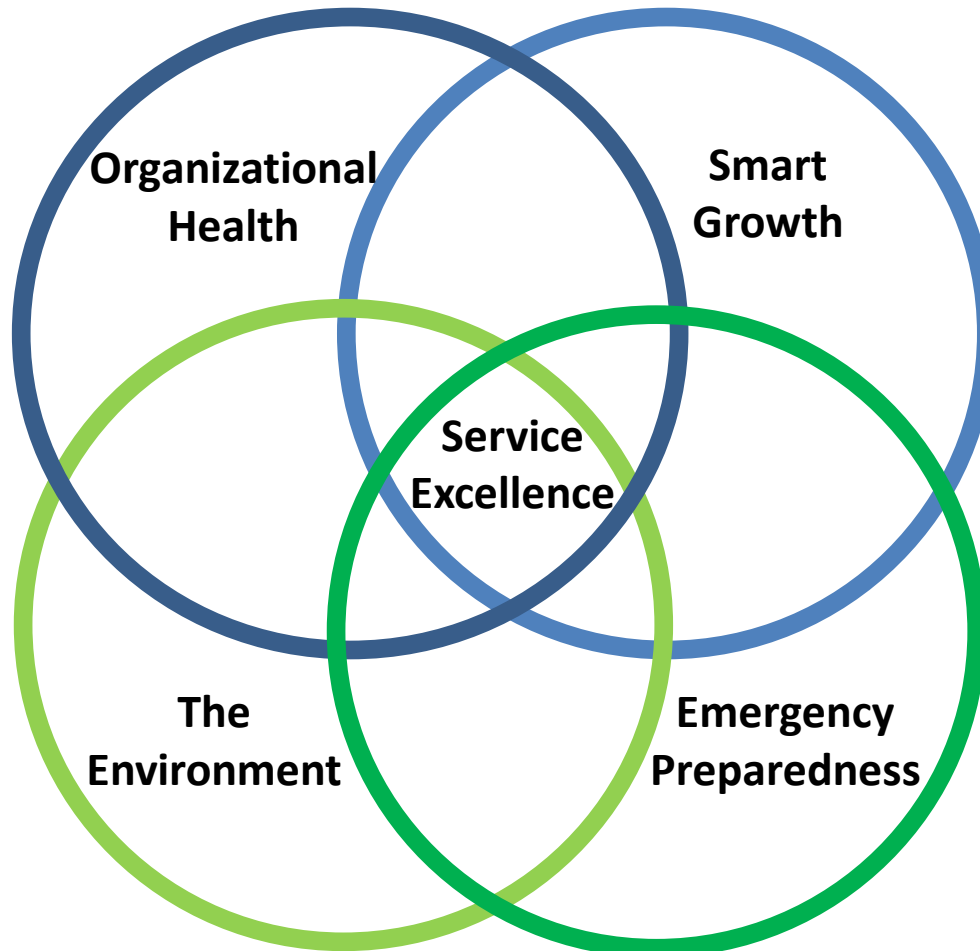
Session Purpose on April 18

- Looking for Council feedback around:
 - Any changes to the proposed 2023 Operating Budget or 5 Year Operating Plan
 - Review reserves and recommendations
 - Direction for the proposed tax increase

2023 Budget Principles

- **Service**
 - Setting measurable targets (and identifying resources needed to achieve)
- **Cost Efficiency**
 - Managing cost saving opportunities and pressures while meeting objectives
- **Accountability**
 - Budget ownership and transparency

2023 Major Themes



- Reconciliation
- Regional Transit
- Flood Mitigation

Delivering Service to make Pemberton a Healthy, Safe and Beautiful Community

Pressures to Budget

- **Significant increase in price of goods and services**
 - Particular pressure on consumables and contract labour
- **Increasing expenses to support aging infrastructure**
 - Two recent major unplanned failures, and major maintenance ahead
- **Unsustainable recruitment and turnover related expenses** relating to the 25-35% turnover experienced in both 2021 and 2022
 - Increased focus on staff retention including through a compensation review and proposed update
- **Deteriorating road conditions** requiring attention
- **Historical underfunding of road maintenance budget**
- **Historical underfunding of reserves**
- **Material drop in year over year Development revenue**
 - Decrease of \$299,418 year over year in fees and permits in 2022 vs 2021, with a \$160,820 shortfall compared with 2022 Budgeted Revenue
- **Limited alternative revenue streams**
- **Increasing contract legal pressure**
 - Including as a result of supporting Airport leaseholders
- **Decreasing reserve balance in one time Covid-19 Grant funding**
 - Has delayed the requirement to fund some one time capital and operational pressures through tax increases

- Non Market Change Report (NMC) for 2023 Net General Taxable Values shows an average change in assessment value of 24.85% (Appendix A 2023 Revised Roll Report) (*NMC 7.22%, Market 17.63%*)

Non-Market Change Roll Comparison Summary by Jurisdiction
As of Revised Roll run on 2023-03-17
2023 Net General Taxable Values



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

Property Class	2022 Cycle 13	2023 Revised	NMC Land	NMC Impr	NMC Total	% Chg Due to NMC	% Chg Due to Market	% Chg
Res Vacant	\$77,684,200	\$89,409,700	\$5,447,000		\$5,447,000	7.01%	8.08%	15.09%
Res Single Family	\$576,028,500	\$690,942,000	\$16,035,000	\$19,530,400	\$35,565,400	6.17%	13.78%	19.95%
Res ALR	\$11,428,000	\$12,948,000	\$777,000		\$777,000	6.80%	6.50%	13.30%
Res Farm	\$23,000	\$27,000					17.39%	17.39%
Res Strata	\$401,953,300	\$489,363,100	\$14,140,000	\$4,704,000	\$18,844,000	4.69%	17.06%	21.75%
Res Other	\$36,168,700	\$46,971,000	-\$2,195,700	\$7,416,600	\$5,220,900	14.43%	15.43%	29.87%
01 - Residential Total	\$1,103,285,700	\$1,329,660,800	\$34,203,300	\$31,661,000	\$65,864,300	5.97%	14.55%	20.52%
02 - Utilities	\$16,196,305	\$16,780,795					3.61%	3.61%
03 - Supportive Housing								
04 - Major Industry								
05 - Light Industry	\$10,531,200	\$44,664,400	\$6,761,000	\$13,572,000	\$20,333,000	193.07%	131.04%	324.12%
06 - Business And Other	\$158,614,001	\$218,051,801	-\$766,200	\$7,101,400	\$6,335,200	3.99%	33.48%	37.47%
07 - Managed Forest Land								
08 - Rec/Non Profit	\$3,845,700	\$4,848,200	\$994,000		\$994,000	25.85%	0.22%	26.07%
09 - Farm	\$353,226	\$328,142	-\$25,091		-\$25,091	-7.10%		-7.10%
S.644LGA/398VC	\$828,500	\$818,500		-\$48,000	-\$48,000	-5.79%	4.59%	-1.21%
Total All Classes	\$1,293,654,632	\$1,615,152,638	\$41,167,009	\$52,276,400	\$93,443,409	7.22%	17.63%	24.85%



Comparison of Tax Rates

- Village of Pemberton **5th lowest rate of 161 BC municipalities**

	Rate 2022	2022 Taxes	*Preliminary Proposed or Approved General Municipal Property Tax Increases in 2023
Pemberton	1.3282	\$ 1,685.01	
Whistler	1.3195	\$ 1,673.94	8.4%
Squamish	2.2928	\$ 2,908.74	5.9%
Lillooet	3.0484	\$ 3,867.32	5.7%
Vancouver	1.5313	\$1,942.67	10.7%
Surrey	1.50005	\$1,903.03	12.5%

Financial Planning

- Continuing to maintain low or unchanged tax rate increase as experienced over prior years is unsustainable
 - Village of Pemberton 5th lowest rate of 161 BC municipalities
- Deferring increases in the long run results in:
 - Depletion of reserves
 - Limited contingencies
 - Requirement to significantly increase future taxes
 - Reduced service levels
 - Cuts to amenities and services
- Proposals outlined will simply allow for continuation of services, operations and maintenance at existing service levels

Financial Planning- 5 Year Plan

- 5 year plan highlights shift to long term (from mid/short) perspective to keep assets healthy, service levels stable
- Future pressure resulting from:
 - New Infrastructure: Maintenance and operations (including daycare addition), public works and parks
 - Aging Infrastructure with increasing maintenance requirements
 - Reserve requirements (recommendation to increase contributions to achieve targeted levels)
 - Capital Plan and Priorities
 - Future Borrowing
 - Decreasing balances in Gas Tax Reserve
 - Decreasing balance in Covid 19 Reserve (one time grant)
- Capital pressure is only partially offset from Growing Communities Fund
- Proposals outlined will simply maintain services levels while accounting for some growth pressures

Financial Planning- 5 Year Plan

Village of Pemberton
Five Year Financial Plan 2023-2027
Consolidated as at April 14, 2023

	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenue:						
Taxation	2,538,877	3,483,510	4,006,036	4,286,459	4,715,105	4,950,860
Water and sewer user rates	2,109,544	2,289,840	2,751,439	2,889,011	3,033,461	3,185,134
User charges	2,918,031	2,961,672	3,050,522	3,355,574	3,691,132	4,060,245
Penalties and interest income	32,500	23,500	24,205	24,689	25,183	25,687
Government transfers:						
Provincial	5,510,982	6,698,019	10,719,000	1,389,000	4,444,000	1,039,000
Federal	119,331	115,900	150,000	200,000	2,650,000	
Other local governments	1,729,388	2,182,885	2,248,371	2,293,339	2,839,205	2,895,990
Investment income	27,860	52,201	53,767	54,842	55,939	57,058
Other revenues	418,749	903,511	948,686	967,660	987,013	1,006,753
Collections for other governments	3,582,772	3,611,922	3,720,280	3,794,686	3,870,579	3,947,991
	18,988,035	22,322,959	27,672,306	19,255,259	26,311,617	21,168,717
	15,405,263	18,711,036				
Expenditures:						
General government	3,203,458	3,249,777	3,463,993	3,602,898	3,711,286	3,824,617
Fire protection services	896,856	985,691	1,034,975	1,076,374	1,108,665	1,141,925
Development and planning services	815,722	812,237	852,849	886,963	913,572	940,979
Public works and parks	1,337,626	1,458,424	1,681,346	1,748,599	1,801,057	1,855,089
Recreation	1,181,982	1,410,886	1,481,431	1,590,688	1,638,408	1,687,561
Water utility	1,036,670	1,016,468	1,067,291	1,109,983	1,143,283	1,177,581
Sewer utility	1,002,418	1,036,523	1,088,349	1,131,883	1,165,839	1,200,814
Airport services	76,521	89,773	94,261	98,032	100,973	104,002
Transfers to other governments	3,582,772	3,611,922	3,720,280	3,869,091	3,985,164	4,104,719
Amortization Expense	1,234,067	1,234,068	1,662,953	1,766,388	2,408,280	2,483,383
	14,368,092	14,905,770	16,147,729	16,880,899	17,976,527	18,520,670
Annual Surplus/(Deficit)	4,619,943	7,417,189	11,524,578	2,374,360	8,335,090	2,648,048
ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS						
Non-cash items Included in Annual (Surplus)/Deficit						
Amortization on tangible capital assets	(1,234,067)	(1,234,068)	(1,662,953)	(1,766,388)	(2,408,280)	(2,483,383)
Cash items NOT Included in Annual (Surplus)/Deficit						
Capital expenditures	7,268,709	9,117,267	12,866,560	3,103,040	19,256,754	2,253,088
Loan Proceeds	(345,000)	(345,000)	(500,000)	(500,000)	(9,000,000)	(20,000)
Long term debt payments	229,848	258,101	316,572	326,572	526,572	560,000
Capital lease payments	210,466	190,690	220,690	291,038	391,038	391,038
Transfer to Statutory Reserves	-	1	373,949	523,948	373,946	523,948
Transfers from Statutory Reserves	(539,540)	(532,540)	(500,000)	(200,000)	(550,000)	(100,000)
Transfers to Non-Statutory Reserves	1,110,949	1,234,336	909,760	946,150	983,996	1,523,356
Transfers from Non-Statutory Reserves	(1,203,552)	(888,607)	(500,000)	(350,000)	(1,238,937)	
Transfers to Unappropriated Surplus	30,198	121,517				
Transfers from Unappropriated Surplus	(917,060)	(504,502)				
Financial Plan Balance	(0)	0	(0)	(0)	0	(0)

Reserve Balances

- Continuing to fund reserves is imperative to the Village of Pemberton's Asset Management, especially with the demands of aging infrastructure
- Our growing asset base will require increased future funding (operations, maintenance) so planning for the future today is critical
- Asset Replacement Financial Strategy recommendation from YourCity consultants to reconsider perspective of:

"let's keep taxes low"

to

"let's keep assets healthy (while considering affordability)"

Reserve Balances- under-funded reserve example



Reserve Balances- Recommendation

- Targeted recommendation to grow reserves, with a gradual phase in of increased investment
 - *Recommendation from YourCity to grow General Capital Fund and Sewer Capital Fund each year for 15 years at to meet targeted risk and level of service (excludes growth assumptions as for asset replacement only, ie not new or Operations & Maintenance)*

Reserve Balances

Village of Pemberton		
Reserve Balances		
as at April 14, 2023		
Preliminary and Unaudited		
	Ending	
Fund Type	Balance 2022	Total 2022
Restricted Funds		
<u>DCCs:</u>		
Village Core:		
Roads	\$ 310,469	
Parks	0	
Water	149,182	
Sewer	811,744	
Total DCC's		\$ 1,271,395
<u>Parking in Lieu:</u>		
Ending Balance	60,000	
		60,000
Unexpended Funds:		
Community Works Gas Tax Funds	986,536	
COVID-19 Restart Funds	446,096	
		1,432,632
Total Restricted		\$ 2,764,027
Reserves for Capital Purposes - Bylaw #595, 2007		
Centennial Building	7,161	
		7,161
General Reserves	520,844	
		520,844
Capital Reserves	837,170	
		837,170
Fire Department Reserves	441,581	
		441,581
Water General	1,634,939	
		1,634,939
Sewer General	477,403	
		477,403
Total Capital		3,919,098
Combined Balance at March 8, 2022		\$ 6,683,125

Utilities Funds and Reserve Recommendation

- Support safe and effective delivery of water and sewer service and are funded separately
- Significant gap in funding for sewer identified, with recommendation to grow reserve contribution to support building over time
- Contributions are allocated on an annual basis, contributing to the reserve balance (Appendix B)
 - Water: \$324,000
 - Sewer: \$200,000 (with a recommended increase of \$40,000 to \$240,000)

Reserve Recommendation: Capital and Operations

- Targeted recommendation to grow reserves, with a gradual phase in of increased investment
 - *Recommendation to increase Capital Reserve which includes:*
 - *Drainage*
 - *Roads*
 - *Equipment*
 - *Recommendation to increase Operational Reserve which includes future operating liabilities, future maintenance & operations, other*
- Recommendation to increase from **\$61,740 to \$102,900 each**

Tax Scenarios

With a one percentage tax increase equal to \$20,580 in 2023, the following scenarios are recommended for consideration to support an operations and capital reserve increase (2023 proposed tax increase):

	7%	8%	9%	10%
Capital (Drainage, Road, Equipment)	\$ 82,320	\$ 82,320	\$ 102,900	\$ 102,900
Operational	\$ 61,740	\$ 82,320	\$ 61,740	\$ 102,900
Total Tax Increase	\$ 144,060	\$ 164,640	\$ 164,640	\$ 205,800

Tax Scenarios: Illustrative Examples

Village of Pemberton Tax Rate Change Scenarios						
<i>Preliminary, unaudited and subject to change</i>			% Tax Increase Scenarios			
Residential Increase (\$CAD)	Area	2023 Completed Assessment Examples				
			7%	8%	9%	10%
			\$ 144,060	\$ 164,640	\$ 185,220	\$ 205,800
House	Poplar (H)	\$ 1,212,000	\$ 85.75	\$ 98.00	\$ 110.26	\$ 122.51
House	Laurel Street (H)	\$ 1,257,000	\$ 88.94	\$ 101.64	\$ 114.35	\$ 127.05
House	Hemlock	\$ 1,408,000	\$ 99.62	\$ 113.85	\$ 128.09	\$ 142.32
House	Pinewood (H)	\$ 1,675,000	\$ 118.51	\$ 135.44	\$ 152.37	\$ 169.30
House	Greenwood (H)	\$ 1,511,000	\$ 106.91	\$ 122.18	\$ 137.45	\$ 152.73
House	Elmwood	\$ 1,318,000	\$ 93.25	\$ 106.58	\$ 119.90	\$ 133.22
Duplex	Laburnum	\$ 1,128,000	\$ 79.81	\$ 91.21	\$ 102.61	\$ 114.02
Townhouse	Flint Street (TH)	\$ 643,000	\$ 45.49	\$ 51.99	\$ 58.49	\$ 64.99
Townhouse	Park Street (TH)	\$ 840,700	\$ 59.48	\$ 67.98	\$ 76.48	\$ 84.98
Townhouse	Laurel Street (TH)	\$ 788,000	\$ 55.75	\$ 63.72	\$ 71.68	\$ 79.65
Townhouse	Vine (TH)	\$ 917,000	\$ 64.88	\$ 74.15	\$ 83.42	\$ 92.69
			\$ -	\$ -	\$ -	\$ -
Light Industry			\$ -	\$ -	\$ -	\$ -
Business	Venture Place	\$ 1,028,000	\$ 247.30	\$ 282.63	\$ 317.96	\$ 353.29
			\$ -	\$ -	\$ -	\$ -
Commercial			\$ -	\$ -	\$ -	\$ -
Business	Downtown	\$ 3,783,000	\$ 602.24	\$ 688.28	\$ 774.31	\$ 860.34
Business	Downtown	\$ 2,337,000	\$ 372.04	\$ 425.19	\$ 478.34	\$ 531.49
Business	Industrial Park	\$ 3,528,000	\$ 561.65	\$ 641.88	\$ 722.12	\$ 802.35
Business	Industrial Park	\$ 845,050	\$ 134.53	\$ 153.75	\$ 172.97	\$ 192.18
			\$ -	\$ -	\$ -	\$ -
Rec./Non-Profit			\$ -	\$ -	\$ -	\$ -
Rec./Non-Profit	Downtown	\$ 139,900	\$ 9.90	\$ 11.31	\$ 12.73	\$ 14.14
Rec./Non-Profit	Airport	\$ 955,000	\$ 67.57	\$ 77.22	\$ 86.88	\$ 96.53
			\$ -	\$ -	\$ -	\$ -
Farm			\$ -	\$ -	\$ -	\$ -
Farm	Meadows	\$ 20,791	\$ 1.47	\$ 1.68	\$ 1.89	\$ 2.10
Farm	Downtown	\$ 25,091	\$ 1.78	\$ 2.03	\$ 2.28	\$ 2.54

Appendix

Where are revenues taxes/collections directed?

- Tax revenues fund various services, programs, reserves, including:
 - Public Works and Parks
 - Fire Services
 - Development Services
 - Governance
 - Administration and Financial Services
 - Airport
 - Water
 - Sewer
 - Transit
 - Projects
 - Reserves



Market Conditions: CPI and Costs

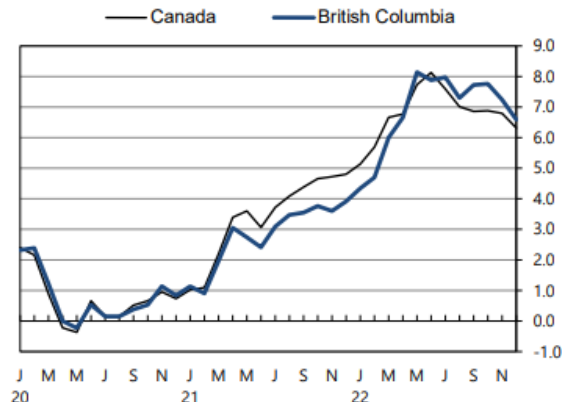
- British Columbia's consumer price index (CPI) in December 2022 was **6.6% higher** (unadjusted) than in December 2021.

https://www2.gov.bc.ca/assets/gov/data/statistics/economy/cpi/cpi_highlights.pdf

- Village of Pemberton experiencing pressures including many double digit % cost increases and additional surcharges (amplified by geography)
 - VoP challenging and rejecting many bids, and awarding some work to new vendors through retendering process, stopping or deferring activity
 - Impact is most pronounced around long-lead capital quotes on a YoY basis
- Aging infrastructure and equipment requiring increased maintenance

B.C. and Canada Inflation Trend

(% change, same month of previous year)



- The Village of Pemberton has experienced turnover of 25% in 2022 and 35% in 2021
- Material recruitment expenses removed in 2023 (contractors and consultants) through targeted investment in retention and anticipated reduction in turnover
- Key initiatives in 2023:
- Establishing and refining compensation philosophy to ensure competitive compensation based on independent expert
 - Adjusted annually by market factor (Estimated 4% in 2023)
- Targeted investment in training, development and succession planning
 - Regulatory requirements (Operational, Fire, Rescue, Certifications)
 - Development and growth
 - Cost pressures from return to in person sessions offset by savings from some hybrid or virtual offerings (relative to pre-Covid 19 budgets)

Admin and Fin. Services, Governance

- Admin and Fin. Services
 - Full staffing, merit increase, updated grid
 - Investment to support training resulting from high turnover
 - Material Savings in recruitment expense (Contract Labour expense)
 - Year over year decrease from Election (\$30k 2022 budget, \$0 2023)
 - Year over year forecast reduction in IT expense resulting from device reduction strategy
 - Updated fleet using grant funding
 - Targeted reduction in support expense
 - Increased 'hot desk' capacity
- Governance
 - Year over year reduction in year 1 council IT expenses

- Investing in our VOP Members will improve retention, delivery, safety, culture
 - Primarily noted in Training
- Continuation of FireSmart BC Funding in 2022/2023, Applying for 2023/2024 and awaiting approval
- 2022 Budget pressure on Honorariums & Wages and Benefits driven by call volume materialized
 - Resulted in pressure on 2022 budget, offset by savings from late start of Fire Captain
- FUS certification reviewed, and Apparatus replacement schedule updated

Public Works, Parks

- Increased service area with new growth and assets including Den Duyf Park Soccer Fields and Bike Skills Park (previously approved, now cost shared with Recreation Services)
- Optimizing maintenance through improved equipment tracking and budgeting (note presentation of GL structure changes)
 - Use of Servicing Budget, reduction in Maintenance Budget
 - Bottoms up Parts and Supplies review- forecast activity driven
- Pressure on Road Maintenance – including from recent water main breaks
- GIS and SCADA prioritization around the organization
- Increased focus on Water Communications Plan
- Capital: Fleet strategy for end of life equipment)
 - Reflected in increased borrowing (previously strategy was solely for Western Star Replacement)

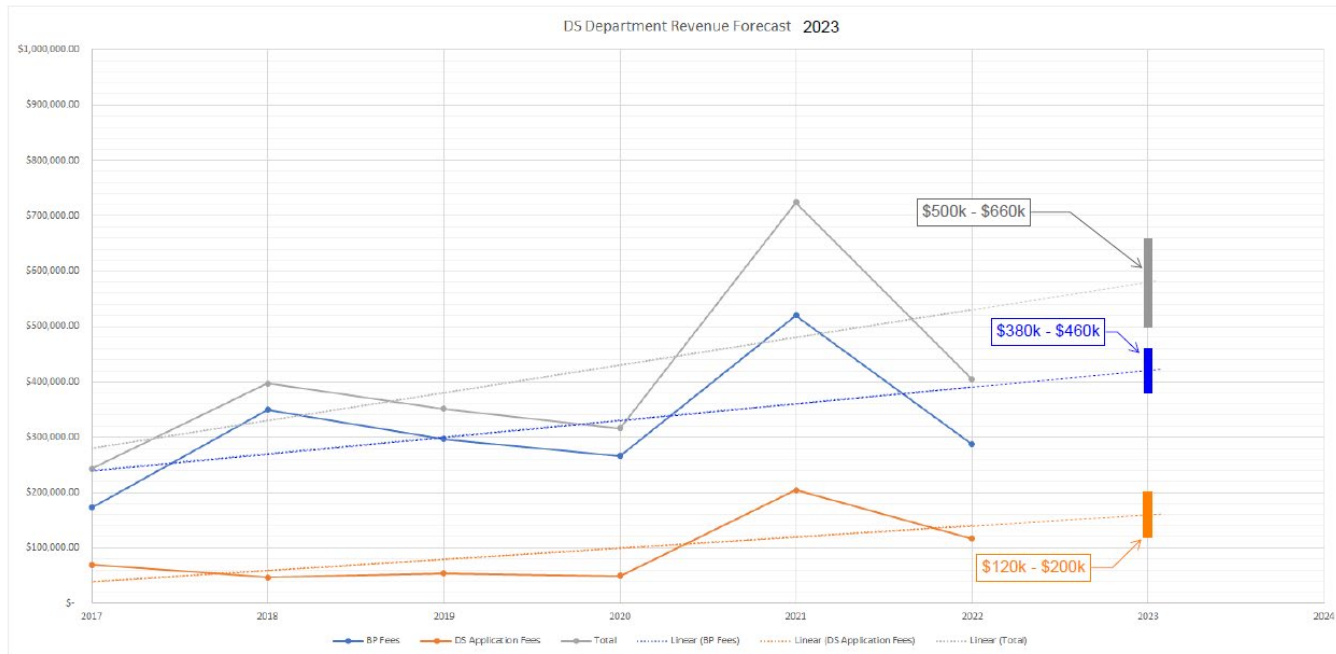
- Water
 - Focus on Public information
 - Includes Commercial Meters
 - GIS and SCADA prioritization around the organization
 - Routine maintenance and consumables driving highest expense
 - Soda ash/ chlorine

- Sewer
 - Receiving Environment Monitoring Program \$53k
 - Focus on Public Education
 - Outfall Dive Inspections
 - SCADA investment including licenses
 - Routine Flushing x5, Generator for outages
 - PLC Upgrade: Programmable Logic Controllers reaching end of life (\$20k)
 - Supporting aging preventative maintenance and obsolescence

Transit, Airport

- TRANSIT
 - Continued pressure on Transit Service with restoration of demand post Covid-19
 - Exploring utilization of deadhead route to increase capacity until service expansion alternatives materialize
 - Risk to funding split; potential increased contribution from Village of Pemberton
 - 5.4% increase to Annual Operating Agreement
- AIRPORT
 - Maintaining service levels
 - Continued pressure on Legal Budget driven by user demand

- Decreased revenue forecast in Application Fees and Building Permits
 - Strategy proposed to align expenses with activity (Building Inspector Contract Services) resulting in savings



Departmental Service Objectives

Administrative and Financial Services

Service Level Objectives:

- 1 Vision - Deliver strategic priorities, corporate objectives and employee values
- 2 Organizational Health- Retention and increased organizational stability and development
- 3 Service - Reliable, responsive and building relationships
- 4 Emergency Preparedness

Governance Services

Service Level Objectives:

- 1 To support administration of Elected Officials
- 2 Efficient planning and development of onboarding of Council

Fire Services

Service Level Objectives:

- 1 Preservation of life and property within the Pemberton Area
- 2 To promote fire safety, deliver educational programs, and invest in health, wellbeing and training of firefighters
- 3 Effective Maintenance and Investing in Apparatus and Equipment

Departmental Service Objectives- Continued

Development Services

Service Level Objectives:

- 1 Effective Building Permit and Development Application Processing
- 2 Meet Policy requirements around growth and development
- 3 Enable open access to land use information for all users

Transit

Service Level Objectives:

- 1 Deliver Safe and Reliable Transit Service
- 2 Pursue Supplemental Funding to Increase Service, Accessibility and Support the Environment
- 3 Work with Partners to More Effectively Serve our Communities

Departmental Service Objectives- Continued

Public Works & Parks

Service Level Objectives:

- 1 Safe and Healthy Community- Accessible Roads and Sidewalks
- 2 Safe and Healthy Community- Proving good value for public spaces for our community to enjoy
- 3 Create pride through maintenance of municipal spaces

Water Services

Service Level Objectives:

- 1 Safe and Healthy Community- Safe Drinking Water and reliable capacity for Fire Protection Services
- 2 Security and protection of existing source
- 3 Sustainable supply: Investing into a new source

Sewer Services

Service Level Objectives:

- 1 Safe and Healthy Community-Safe Wastewater Disposal
- 2 Safe and Healthy Community- Safe Treatment and Environmental Disposal
- 3 Reliable and trustworthy system

Departmental Service Objectives- Continued

Airport Services

Service Level Objectives:

- 1 Maintaining a Safe and Secure Airport
- 2 Periodic snow clearing and routine maintenance
- 3 Legal reduction strategy and timely lease renewals
- 4 Alternate revenue stream review

Recreation

Service Level Objectives:

- 1 Reach pre-pandemic levels of service
- 2 Meet expectations of community on service provision
- 3 Provide a higher level of customer service

- January – Direction from Council around service objectives to inform draft
- February- Drafts to Council of operating and capital and project budgets
- March- Tax Implications to Council
- April- Readings, adoption

APPENDIX A

2023 Proposed Regular Council Meeting Schedule

Courtesy of WinCalendar.com

WinCalendar January 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

WinCalendar February 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

WinCalendar March 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Date	Holiday
Jan 1	New Year's Day
Jan 2	Bank Holiday
Feb 20	Family Day
Apr 7	Good Friday
Apr 10	Easter Monday
May 22	Victoria Day
Jul 1	Canada Day
Aug 7	Civic Holiday
Sep 4	Labour Day
Sep 30	Nat'l. Day for Truth & Reconciliation
Oct 9	Thanksgiving
Nov 11	Remembrance Day
Dec 25	Christmas
Dec 26	Boxing Day

WinCalendar April 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

WinCalendar May 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

WinCalendar June 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

WinCalendar July 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

WinCalendar August 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

WinCalendar September 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Red	- Regular Council Meeting
Yellow	- Stat Holidays/Office Closures
Green	- School March/Christmas Break
Orange	- LGLA, LMLGA and UBCM
Blue	- Budget COW Meetings Save the Date

[Finance: Village of Pemberton](#)

<https://www.pemberton.ca/departments/finance-administration>



 DEPARTMENTS · FINANCE

DEPARTMENTS

Office of the CAO

Finance

Corporate & Legislative Services

Development Services



Bylaw Services



Building Services

FINANCE DEPARTMENT

Finance Services maintains responsibility for the statutory financial administration duties of the Village of Pemberton under the *Community Charter/Local Government Act*. This department is overseen by the Manager of Finance, who is also appointed as the Chief Financial Officer. Responsibilities of this department include; tax and utility billing, accounts payable and receivable, tax certificates and budgeting.

This team is also responsible for IT and purchasing for central supplies/office equipment.

The department consists of the Manager of Finance, Senior Accounting Assistant, Accounts Payable Clerk and Accounts Receivable Clerk.

Please visit the **Documents** Page for Financial Documents.

Email:

budget@pemberton.ca