

**Date:** Tuesday, April 18, 2023  
**To:** Elizabeth Tracy, Chief Administrative Officer  
**From:** Thomas Sikora, Manager of Finance  
**Subject:** 2023 Draft Budget- Tax Implications and 5 Year Plan

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### **PURPOSE**

To present to the Committee of the Whole the Draft 2023 Budget for review and comment. This session is prepared to seek Council feedback on a refined Budget including tax implications.

### **BACKGROUND**

This is the fourth budget session scheduled and will focus on reviewing drafts of the 2023 Operating Budget with tax implications. **2022 Year end is still in progress and all figures are unaudited and subject to change.**

### **DISCUSSION & COMMENTS**

This is the fourth session in which the Committee will review the 2023 Budget, which has been developed together with Village of Pemberton Department Managers. As discussed in sessions to date, there is significant budgetary pressure to maintain existing service levels and an overall inability to sustain continued low tax rates. Those pressures include:

- Significant increase in price of goods and services, with particular pressure on consumables and contract labour
- Increasing expenses to support aging infrastructure, including two major unplanned failures
- Unsustainable recruitment and turnover related expenses relating to the 25% and 35% turnover experienced in both 2021 and 2022, and increased focus on staff retention including through a compensation review and proposed update
- Deteriorating road conditions requiring attention, because of historical underfunding of road maintenance budget and reserves
- A 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 because of costs associated with supporting airport leaseholders
- Utilizing COVID-19 Restart Grant funding for some eligible operating expenses that may have otherwise required tax increases has delayed the requirement to fund operation pressures through tax increases

The Village of Pemberton is emerging from the uncertainties of the COVID-19 pandemic and endeavoring to stabilize service levels and focus on contributions to largely underfunded reserves going forward, whilst managing the increased service demands associated with the recent rapid growth experienced in population, development, and infrastructure.

With the above in mind, Staff has brought back for consideration tax increases of 7%, 8%, and 9% and 10% to the April 18<sup>th</sup> meeting.

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).

Average Assessment Change by Class from prior year:

01 - Residential Total	20.52%
02 - Utilities	3.61%
05 - Light Industry	324.12%
06 - Business And Other	37.47%
08 - Rec/Non-Profit	26.07%
09 - Farm	-7.10%

Total Roll Assessment – All Classes 2021 \$1,293,654,632  
 Total Roll Assessment – All Classes 2022 \$1,615,152,638  
 Avg % Change – 24.85% (NMC 7.22%, Market 17.63%)

### Tax Implications

Tax Implications for the average homeowner and property classes based on the Revised Tax Roll with a, 7, 8, 9 and 10% tax increase, in addition to assessment change, will be considered in **Appendix C**. Of note, Council approved a 5% increase in 2022.

With a one percentage tax increase equal to \$20,580 in 2023, the following scenarios are presented for consideration and direction of council:

**7% Tax Increase** \$ 144,058  
**8% Tax Increase** \$ 164,637  
**9% Tax Increase** \$ 185,217  
**10% Tax Increase** \$ 205,800

As an illustrative example, below is a review of 2022 tax rates of member municipalities, applied against a comparison for a single-family residential home assessed at \$1,268,644.

	Rate 2022	2022 Taxes	*Preliminary General Municipal Property Tax Increases in 2023
<b>Pemberton</b>	<b>1.3282</b>	<b>\$ 1,685.01</b>	<b>7 to 10%</b>
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%

Comparatively, Pemberton has very low residential tax rates, currently as the 5<sup>th</sup> lowest of 161 municipalities in BC.

## Financial Planning

Continued budgetary pressure has been discussed, including the impact of an annual reduction in surplus carryforward, increasing pressure on operating expenses, including impacts of high rates of inflation. Continuing to maintain low or unchanged tax rate increase as experienced over prior years would be unsustainable, where deferring increases in the long run results in a depletion of reserves and ultimately a requirement to significantly increase future taxes and subsequent budgets.

The tax increase scenarios will allow for continuation of services, operations, and maintenance throughout the Village of Pemberton, while being considerate of the increased financial request of taxpayers in 2023 as well as beyond. The Financial Plan proposed endeavors to balance increases while maintaining a reasonable debt level.

## Reserves

Reserves balances are presented in **Appendix B** for review. Continuing to fund reserves is imperative to the Village of Pemberton's Asset Management, especially with the demands of aging infrastructure. The following contributions are allocated on an annual basis, contributing to the reserve balances noted in the **Appendix B**.

- Capital: \$347,258
- Water: \$324,000
- Sewer: \$200,000 (with a recommended increase of \$40,000 to \$240,000)

With a recommended increase:

- Operations/Capital Increase: \$144,060 to \$208,500

The Committee will recall, as discussed at the Committee of the Whole meeting on January 31, 2023, that the Village's consultants, YourCity, presented an Asset Replacement Financial Strategy. Their strong recommendation was to transition from a practice of "*let's keep taxes low*" to "*let's keep assets healthy (while considering affordability)*", with specific recommendations to increase property taxes for the General Capital Fund and Sewer Charges by 2.4% and 2.3%, respectively, each year, for 15 years. Annual Water contributions were considered adequate at current levels based on existing infrastructure (absent growth assumptions as this considers asset replacement only, not new assets or associated operations & maintenance). The recommendations are incorporated into the 2023 Budget and 2023-2026 Five Year Consolidated Budget.

## COMMUNICATIONS

Residents have been invited to participate in the budget process through attendance at Public Sessions and by submitting their questions to the Village at [budget@pemberton.ca](mailto:budget@pemberton.ca). Direct feedback or questions, aside from one resolved request for information, has not been received from the Public to date.

Information has been included in the Village's eNEWS, on the Village Website and Facebook page, and updates have been featured in the Pique Newsmagazine.

## **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**

These plans have been developed together with Village of Pemberton Department Managers.

## **COMMUNITY CLIMATE ACTION PLAN**

The plan considers and incorporates initiatives of the Community Climate Action Plan.

## **IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS**

Development of the 2023 draft budget has no additional impact on the region or neighboring jurisdictions.

## **ALTERNATIVE OPTIONS**

There are no alternative options for consideration.

## **RECOMMENDATIONS**

**THAT** the Committee of the Whole provide feedback to Staff with respect to any changes to the 2023 Draft Budget and Five-Year Operating Plan as presented, and direction for the proposed tax increase.

## **ATTACHMENTS**

**NOTE:** Appendices will be provided on Monday, April 17, 2023 and will be available on [www.pemberton.ca](http://www.pemberton.ca)

**Appendix A:** Pemberton NMC Roll Comparison by Jurisdiction and Property Class

**Appendix B:** Reserve Balances

**Appendix C:** Tax Implications for Homeowners

**Appendix D:** 2023-2026 5 Year Consolidated Budget

**Appendix E:** 2023 Operational Budget

Prepared and Submitted by:	Thomas Sikora, Manager of Finance
CAO Approval by:	

**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%
<b>01 - Residential Total</b>	<b>\$1,103,285,700</b>	<b>\$1,329,660,800</b>	<b>\$34,203,300</b>	<b>\$31,651,000</b>	<b>\$65,854,300</b>	<b>5.97%</b>	<b>14.55%</b>	<b>20.52%</b>
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%
<b>Total All Classes</b>	<b>\$1,293,654,632</b>	<b>\$1,615,152,638</b>	<b>\$41,167,009</b>	<b>\$52,276,400</b>	<b>\$93,443,409</b>	<b>7.22%</b>	<b>17.63%</b>	<b>24.85%</b>

## Non-Market Change Roll Comparison Summary by Jurisdiction

As of Revised Roll run on 2023-03-17  
2023 Net General Taxable Values



The numbers on this report will remain static as of the Revised Roll non-market change cutoff date (March 17, 2022).

### Non Market Change (NMC) Reasons

When reporting by specific reason(s), only folios matching the selected combination of reason(s) are included.

When reporting by primary reason, only the primary reason is included based on the hierarchy below. To view other reasons contributing to a folio's NMC, see the Roll Comparison Detail report or the Roll Comparison Detail Extract report.

Boundary Extension:	Jurisdiction change, usually the result of a municipal incorporation or annexation
Property Class Change:	A change in property class i.e. from Residential to Business and Other
Exemption Status Change:	A change in exemption status i.e. taxable to non taxable or vice versa
Additions or Deletions:	Adding a new folio or deleting a folio. A subdivision would result in an Add for the new folios and either an Inventory Change or a Deletion of the parent property depending on how the subdivision was processed
Inventory Change:	A modification of data that is not related to market shifts that will cause a change to the value of a property i.e. new construction
Zoning Change:	Change in property zoning

**Non-Market Change Roll Comparison Summary by Jurisdiction**

As of Revised Roll run on 2023-03-17  
2023 Net General Taxable Values



## APPENDIX B

<b>Village of Pemberton</b>		
<b>Reserve Balances</b>		
<i>as at April 14, 2023</i>		
<i>Preliminary and Unaudited</i>		
	<b>Ending</b>	
<b>Fund Type</b>	<b>Balance 2022</b>	<b>Total 2022</b>
<b>Restricted Funds</b>		
<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
<b>Unexpended Funds:</b>		
Community Works Gas Tax Funds	986,536	
COVID-19 Restart Funds	446,096	
		1,432,632
<b>Total Restricted</b>		<b>\$ 2,764,027</b>
<b>Reserves for Capital Purposes - Bylaw #595, 2007</b>		
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
<b>Total Capital</b>		<b>3,919,098</b>
<b>Combined Balance at March 8, 2022</b>		<b>\$ 6,683,125</b>



## APPENDIX C

<b>Village of Pemberton Tax Rate Change Scenarios</b>						
<i>Preliminary, unaudited and subject to change</i>			% Tax Increase Scenarios			
<b>Residential</b>	<b>Area</b>	<b>2023 Completed Assessment Examples</b>	<b>7%</b>	<b>8%</b>	<b>9%</b>	<b>10%</b>
<b>Increase (\$CAD)</b>			<b>\$ 144,060</b>	<b>\$ 164,640</b>	<b>\$ 185,220</b>	<b>\$ 205,800</b>
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
			\$ -	\$ -	\$ -	\$ -
<b>Light Industry</b>			\$ -	\$ -	\$ -	\$ -
Business	Venture Place	\$ 1,028,000	\$ 247.30	\$ 282.63	\$ 317.96	\$ 353.29
			\$ -	\$ -	\$ -	\$ -
<b>Commercial</b>			\$ -	\$ -	\$ -	\$ -
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
			\$ -	\$ -	\$ -	\$ -
<b>Rec./Non-Profit</b>			\$ -	\$ -	\$ -	\$ -
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
			\$ -	\$ -	\$ -	\$ -
<b>Farm</b>			\$ -	\$ -	\$ -	\$ -
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 D

### 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
<b>Revenues:</b>						
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
	<b>18,988,035</b>	<b>22,322,959</b>	<b>27,672,306</b>	<b>19,255,259</b>	<b>26,311,617</b>	<b>21,168,717</b>
	15,405,263	18,711,036				
<b>Expenditures:</b>						
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
	<b>14,368,092</b>	<b>14,905,770</b>	<b>16,147,729</b>	<b>16,880,899</b>	<b>17,976,527</b>	<b>18,520,670</b>
<b>Annual Surplus/(Deficit)</b>	<b>4,619,943</b>	<b>7,417,189</b>	<b>11,524,578</b>	<b>2,374,360</b>	<b>8,335,090</b>	<b>2,648,048</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	(1,234,067)	(1,234,068)	(1,662,953)	(1,766,388)	(2,408,280)	(2,483,383)
<b>Cash items NOT included in Annual (Surplus)/Deficit</b>						
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	39,198	121,517				
Transfers from Unappropriated Surplus	(917,069)	(504,502)				
<b>Financial Plan Balance</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>

**APPENDIX E**

<b>Village of Pemberton</b>									
<b>2023 Budget</b>									
<b>As at April 11, 2023</b>									
<i>Revenues, Transfers</i>									
			<b>2021 YTD</b>	<b>2021</b>	<b>2022 YTD</b>	<b>2022</b>	<b>2023</b>	<b>Variance over</b>	<b>Variance over</b>
			<b>Actual (Unaudited)</b>	<b>Budget</b>	<b>Actual (Unaudited)</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget (\$)</b>	<b>Budget (%)</b>
<b>Revenues:</b>									
<b>Taxation:</b>									
01-1-005000-6501	Transfer to/from Surplus Non-Market Change			(\$757,382)		(\$474,213)	(\$168,138)	306,075 0	-65% #DIV/0!
01-1-006000-1301	Residential (Class 1)		(\$1,115,185)	(\$1,111,385)	(\$1,466,494)	(\$1,140,990)	(\$1,558,327)	(417,337)	37%
01-1-006000-1302	Utilities (Class 2)		(\$57,851)	(\$57,851)	(\$67,260)	(\$52,463)	(\$68,859)	(16,396)	31%
01-1-006000-1305	Light Industry (Class 5)		(\$47,279)	(\$47,279)	(\$37,190)	(\$37,096)	(\$177,975)	(140,879)	380%
01-1-006000-1306	Commercial (Class 6)		(\$386,315)	(\$383,887)	(\$477,111)	(\$370,328)	(\$574,989)	(204,661)	55%
01-1-006000-1307	Frontage Collection		(\$312,591)	(\$312,048)	(\$312,025)	(\$312,048)	(\$312,025)	23	0%
01-1-006000-1308	Recreation/Non-Profit (Class 8)		(\$4,535)	(\$4,535)	(\$5,108)	(\$3,984)	(\$5,682)	(1,698)	43%
01-1-006000-1309	Farm (Class 9)		(\$399)	(\$399)	(\$469)	(\$366)	(\$385)	(19)	5%
01-1-006000-1310	Community Enhancement Levy		(\$7,499)	(\$7,500)	(\$7,451)	(\$7,500)	(\$7,500)	0	0%
01-1-006000-1311	Community Initiatives and Opportunities		\$0	\$0	\$0	\$0	\$0	0	#DIV/0!
01-1-006000-1312	Community Centre Parcel Tax		\$0	\$0	\$0	\$0	\$0	0	#DIV/0!
01-1-006000-1313	Tax Penalties		(\$56,535)	(\$70,000)	(\$90,083)	(\$70,000)	(\$70,000)	0	0%
01-1-006000-1314	Tax Interest		(\$10,267)	(\$15,000)	(\$10,212)	(\$15,000)	(\$15,000)	0	0%
01-1-006000-1315	Reserve Tax Collection		(\$347,226)	(\$347,258)	(\$404,258)	(\$445,253)	(\$610,193)	(164,940)	37%
01-1-006200-1350	GIL - BC Rail		\$0	(\$275)	(\$267)	(\$275)	(\$275)	0	0%
01-1-006200-1351	GIL - BC Hydro		(\$19,315)	(\$26,000)	(\$17,771)	(\$26,000)	(\$26,000)	0	0%
01-1-006200-1352	GIL - Federal Government		\$0	(\$6,300)	\$0	(\$6,300)	(\$6,300)	0	0%
01-1-006300-1375	1% Revenue Grant - Telus		(\$6,685)	(\$6,685)	(\$6,517)	(\$6,685)	(\$6,685)	0	0%
01-1-006300-1376	1% Revenue Grant - BC Hydro		(\$40,859)	(\$40,859)	(\$43,669)	(\$40,859)	(\$40,859)	(0)	0%
01-1-006300-1377	1% Revenue Grant - Shaw		(\$3,730)	(\$3,730)	(\$2,456)	(\$3,730)	(\$2,456)	1,274	-34%
01-1-006400-1400	<i>Collections for School</i>		(\$1,732,861)	(\$1,511,416)	(\$1,854,948)	(\$1,837,658)	(\$1,854,948)	(17,290)	1%
01-1-006400-1401	<i>Collections for Policing Costs</i>		(\$272,388)	(\$246,171)	(\$288,447)	(\$289,271)	(\$288,447)	825	0%
01-1-006400-1402	<i>Collections for SLRD</i>		(\$1,251,555)	(\$1,127,825)	(\$1,335,487)	(\$1,339,156)	(\$1,345,079)	(5,923)	0%
01-1-006400-1404	<i>Collections for STSRHD</i>		(\$42,670)	(\$34,893)	(\$52,372)	(\$52,504)	(\$59,345)	(6,841)	13%
01-1-006400-1405	<i>Collections for MFA</i>		(\$261)	(\$227)	(\$318)	(\$319)	(\$318)	0	0%
01-1-006400-1406	<i>Collections for BCAA</i>		(\$60,164)	(\$51,097)	(\$63,786)	(\$63,864)	(\$63,786)	78	0%
	<b>Taxation Revenues</b>		<b>(\$5,776,170)</b>	<b>(\$6,170,003)</b>	<b>(\$6,543,698)</b>	<b>(\$6,595,862)</b>	<b>(\$7,263,570)</b>	<b>(667,709)</b>	<b>10%</b>
<b>General Revenues:</b>									
01-1-006600-1450	Investment Interest Income		(\$2,055)	(\$25,000)	(\$101,911)	(\$25,000)	(\$50,000)	(25,000)	100%
01-1-006650-1450	Interest Revenue - Accounts Receivable		(\$2,175)	(\$7,500)	(\$1,571)	(\$7,500)	(\$7,500)	0	0%
01-1-007000-1550	Sundry Revenue		(\$4,221)	(\$3,000)	(\$5,771)	(\$3,000)	(\$4,000)	(1,000)	33%
01-1-007000-1551	Revenue - Tax Certificates		(\$6,495)	(\$5,000)	(\$4,359)	(\$5,000)	(\$5,000)	0	0%
01-1-007000-1552	VOP Admin Fee - Fire Protection		(\$17,299)	(\$17,299)	(\$17,299)	(\$17,299)	(\$17,299)	0	0%
01-1-007000-1553	VOP Admin Fee - Rescue Service		(\$5,454)	(\$5,454)	(\$5,454)	(\$5,454)	(\$5,454)	0	0%
01-1-007100-1600	Rentals		(\$79,384)	(\$77,243)	(\$51,337)	(\$79,384)	(\$79,384)	(0)	0%
	<b>Total General Revenues</b>		<b>(\$117,084)</b>	<b>(\$140,496)</b>	<b>(\$187,703)</b>	<b>(\$142,637)</b>	<b>(\$168,637)</b>	<b>(26,000)</b>	<b>18%</b>
<b>Grant Revenues:</b>									
01-1-007200-1671	Grants - Provincial - Small Communities Fund		(\$407,000)	(\$396,964)	(\$519,000)	(\$407,000)	(\$529,000)	(122,000)	30%
<b>Sales of Service:</b>									
01-1-007300-1555	SOS - Admin reclass		(\$14,000)		(\$14,000)		(\$14,000)		
01-1-007300-1556	SOS - Water Reclass		(\$422,371)	(\$412,389)	(\$470,694)	(\$470,694)	(\$470,694)	0	0%
01-1-007300-1557	SOS - Sewer Reclass		(\$387,173)	(\$378,160)	(\$431,469)	(\$431,469)	(\$431,469)	0	0%
01-1-007300-1558	SOS - Airport Reclass		(\$52,796)	(\$51,548)	(\$58,837)	(\$58,837)	(\$58,837)	0	0%
	<b>Total SOS</b>		<b>(\$876,341)</b>	<b>(\$842,097)</b>	<b>(\$975,000)</b>	<b>(\$961,000)</b>	<b>(\$975,000)</b>	<b>0</b>	<b>1%</b>
	<b>Total revenues</b>		<b>(\$7,176,595)</b>	<b>(\$7,549,560)</b>	<b>(\$8,225,401)</b>	<b>(\$8,106,498)</b>	<b>(\$8,936,207)</b>	<b>(815,709)</b>	<b>10%</b>

Transfers:									
	Allocate Admin General Taxation	\$1,145,324	\$1,313,711	\$1,638,316	\$1,638,316	\$1,865,799	227,483	14%	
	Allocate Legislative General Taxation	\$101,621	\$108,273	\$121,363	\$121,363	\$123,295	1,932	2%	
	Allocate Fire General Taxation	\$383,171	\$419,182	\$409,211	\$409,211	\$494,344	85,133	21%	
	Allocate Development General Taxation	\$217,769	\$198,731	\$44,754	\$44,754	\$199,374	154,620	345%	
	Allocate Public Works/ Parks General Taxation	\$1,212,943	\$1,263,976	\$1,453,180	\$1,453,180	\$1,545,857	92,677	6%	
	Allocate Transit General Taxation	\$69,908	\$69,908	\$111,352	\$92,793	\$131,420	38,627	42%	
	Allocate Rec General Surplus	\$0	\$236,030	\$0	\$0	\$0	0	#DIV/0!	
	Allocate Water Surplus	\$0	\$284,493	\$0	\$0	\$0	0	#DIV/0!	
	Allocate Sewer Surplus	\$0	\$650	\$0	\$0	\$0	0	#DIV/0!	
	Allocate Airport General Taxation	\$23,108	\$23,671	\$29,701	\$29,701	\$41,953	12,252	41%	
01-2-008700-6475	Transfer - School Levy	\$1,732,925	\$1,511,416	\$1,854,948	\$1,837,658	\$1,854,948	17,290	1%	
01-2-008700-6476	Transfer - Police Tax	\$272,400	\$246,171	\$288,447	\$289,271	\$288,447	(825)	0%	
01-2-008700-6477	Transfer - SLRD	\$1,251,687	\$1,127,825	\$1,335,487	\$1,339,156	\$1,345,079	5,923	0%	
01-2-008700-6479	Transfer - STSRHD	\$42,672	\$34,893	\$52,372	\$52,504	\$59,345	6,841	13%	
01-2-008700-6480	Transfer - MFA	\$261	\$227	\$318	\$319	\$318	(0)	0%	
01-2-008700-6481	Transfer - BCAA	\$60,167	\$51,097	\$63,786	\$63,864	\$63,786	(78)	0%	
01-2-008800-6501	Reclass Frontage to Water Revenue Fund	\$99,985	\$99,985	\$99,985	\$99,985	\$99,985	0	0%	
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund	\$212,064	\$212,064	\$212,065	\$212,065	\$212,065	0	0%	
01-2-008800-6504	Transfer to General - Capital				\$0		0	#DIV/0!	
01-2-008800-6505	Transfer to Future Reserves - Capital	\$140,298	\$140,298	\$406,055	\$406,055	\$488,677	82,622	20%	
01-2-008800-6509	Transfer to/from Future Reserves	\$78,844	\$206,960	\$39,198	\$39,198	\$121,517	82,319	210%	
	<b>Total transfers</b>	<b>\$7,045,145</b>	<b>\$7,549,561</b>	<b>\$8,160,538</b>	<b>\$8,129,393</b>	<b>\$8,936,207</b>	<b>806,814</b>	<b>10%</b>	
	<b>(Surplus)/Deficit</b>	<b>(\$131,451)</b>	<b>(\$0)</b>	<b>(\$64,863)</b>	<b>\$22,894</b>	<b>(\$0)</b>	<b>(8,895)</b>		

<b>Village of Pemberton</b>										
<b>2023 Budget</b>										
As at April 11, 2023										
<b>Administrative and Financial Services</b>										
<b>Service Mandate:</b>										
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										
			(Unaudited)							
			2021 YTD	2022 YTD	2022	2023	Variance over	Variance over	Comments	
			Actual	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)		
<b>Revenues:</b>										
<b>Allocate to Admin General Taxation</b>			<b>(\$1,145,324)</b>	<b>(\$1,145,324)</b>	<b>(\$1,638,316)</b>	<b>(\$1,638,316)</b>	<b>(\$1,865,799)</b>	<b>(\$227,483)</b>	14%	
<b>Surplus Carryforward</b>			<b>(\$165,203)</b>	<b>(\$168,388)</b>			<b>\$0</b>	<b>#DIV/0!</b>		
01-1-106800-1471	Fines - Dog Ticketing Fees		(\$1,050)	(\$100)	\$0	(\$125)	\$0	\$125	-100%	Focus on education and working with the community
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees		(\$3,925)	(\$3,250)	(\$780)	(\$2,550)	(\$3,000)	(\$450)	18%	Growth with permanent Bylaw Officer
01-1-106800-1473	Fines - Other Bylaw Enforcement Fines		\$0	(\$536)	(\$2,625)	(\$500)	(\$2,000)	(\$1,500)	300%	
01-1-106900-1500	Admin - Application Fees		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-1-106900-1502	Licenses - Dog		(\$4,404)	(\$4,115)	(\$3,429)	(\$6,025)	(\$5,000)	\$1,025	-17%	Building relationships, increased promotion with Bylaw Officer, education, accessibility
01-1-106900-1503	Licenses - Business		(\$101,113)	(\$89,875)	(\$93,550)	(\$89,875)	(\$89,798)	\$78	0%	Cannabis business fees reduced offset by forecast growth in licences (growth in non-residence business licence)
01-1-107200-1670	Grant - Federal Project - General		(\$6,384)	\$0	(\$6,578)	\$0	\$0	\$0	#DIV/0!	
01-1-107200-1671	Grant - Provincial Project - General		(\$29,866)	(\$130,005)	(\$171,482)	(\$139,005)	(\$1,808,633)	(\$1,669,628)	1201%	Includes Daycare, additional Staff of Growth Fund 1/2 Year
01-1-107300-1930	Covid Recovery Funds		(\$77,522)	\$0	(\$119,172)	(\$234,831)	(\$112,500)	\$122,331	-52%	Vadim, Bylaw, Zoom, phone stipend, Escribe, plus additional IT (\$15K), Office Coordinator, CWPP and
01-1-107200-1673	Grant - Other Project - General		(\$66,000)	\$0	(\$57,000)	(\$60,000)	\$0	\$60,000	-100%	Asset Management Study
01-1-107200-1674	Contribution - Other Govt - General		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-1-107200-1675	Contribution - Other - General		(\$3,100)	\$0	(\$12,000)	(\$12,000)	(\$12,600)	(\$600)	5%	Wellness Almanac PDF
01-1-107200-1676	Transit - Contributions		\$0	(\$8,307)	\$0	(\$8,881)	\$0	\$8,881	-100%	CEF Sign Admin and misc
01-1-107300-1925	Admin - Other Revenue - Misc		(\$193)	(\$6,000)	\$0	(\$4,000)	(\$30,000)	(\$26,000)	650%	Emergency Managemnet
01-1-107300-1927	Other Revenue - Gas Tax		\$0	\$0	\$0	(\$3,000)	\$0	\$3,000	-100%	
01-1-107500-1990	MFA Proceeds		\$0	(\$45,000)	\$0	(\$45,000)	(\$45,000)	\$0	0%	Bylaw truck deferred, Spring 2023 delivery
01-1-107600-6500	Admin - Transfer from Reserve		\$0	(\$373,962)	\$0	\$0	\$0	\$0	#DIV/0!	
<b>Total revenues</b>			<b>(\$1,604,084)</b>	<b>(\$1,974,861)</b>	<b>(\$2,104,932)</b>	<b>(\$2,244,108)</b>	<b>(\$3,974,330)</b>	<b>(\$1,730,222)</b>	<b>14%</b>	
<b>Operating Expenses:</b>										
01-2-108000-0000	Admin - Building				\$0					
01-2-108000-6000	Admin - Salaries		\$1,010,970	\$1,082,312	\$1,143,240	1,115,824	\$1,327,906	\$212,082	19%	Full staffing, merit increase, plus updated grid, plus Growth Fund 1/2 Year position
01-2-108000-6002	Admin - Benefits		\$151,754	\$156,942	\$177,218	145,489	\$193,579	\$48,090	33%	
01-2-108000-6003	Admin - Travel, Meals & Accommodation		\$51	\$8,550	\$3,636	\$5,000	\$7,500	\$2,500	50%	To support training investment
01-2-108000-6004	Admin - Interest, Comm. & Bank Fees		\$4,708	\$4,793	\$4,170	\$4,793	\$4,793	(\$0)	0%	
01-2-108000-6005	Admin - Advertising		\$14,995	\$7,500	\$15,102	\$10,000	\$12,079	\$2,079	21%	Pique ads, not election year, plus branding (photography \$2.5k)
01-2-108000-6006	Admin - Insurance		\$24,328	\$29,438	\$23,522	\$30,586	\$31,780	\$1,194	4%	Municipal Insurance Association of BC Premium, plus BFL
01-2-108000-6007	Admin - Photocopier		\$3,015	\$3,563	\$3,499	\$3,000	\$3,000	\$0	0%	Sustained reduction in office copies
01-2-108000-6008	Admin - Postage		\$9,048	\$9,375	\$8,650	\$9,741	\$5,400	(\$4,341)	-45%	Saved on business licences, tax/ utilities
01-2-108000-6010	Admin - Sundry		\$2,612	\$1,592	\$3,727	\$2,500	\$2,500	\$0	0%	Sustained reduction in office space utilization
01-2-108000-6011	Admin - Telephone		\$12,219	\$13,709	\$10,620	\$13,709	\$11,500	(\$2,209)	-16%	
01-2-108000-6012	Admin - Hydro		\$7,549	\$8,000	\$7,203	\$8,000	\$7,500	(\$500)	-6%	
01-2-108000-6013	Admin - Land Lease Fees		\$0	\$0	\$1,500	\$0	\$1,500	\$1,500	#DIV/0!	CBC Tower Rental
01-2-108000-6014	Admin - IT/Software		\$94,587	\$93,568	\$87,095	\$112,217	\$100,000	(\$12,217)	-11%	IT contract and maintenance and upgrade, Adobe licenses, Escribe
01-2-108000-6015	Admin - Elections		\$475	\$0	\$18,589	\$30,000	\$0	(\$30,000)	-100%	2022 Fall Election, no expense 2023
01-2-108000-6016	Admin - Community School Expense		\$12,475	\$12,475	\$14,245	\$12,961	\$14,245	\$1,284	10%	
01-2-108000-6019	Admin - Memberships and Prof. Fess		\$9,718	\$10,000	\$10,764	\$10,390	\$10,500	\$110	1%	Includes Zoom licenses
01-2-108000-6020	Admin - Training		\$2,810	\$19,500	\$10,232	\$19,500	\$26,500	\$7,000	36%	Increased investment in staff, impact of high turnover
01-2-108000-6021	Admin - Consultation & Special Evt.		\$3,069	\$5,000	\$5,804	\$5,000	\$7,450	\$2,450	49%	FUN Committee
01-2-108000-6022	Admin - Bad Debt		\$106	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-2-108000-6026	Admin - Website		\$5,291	\$8,500	\$10,620	\$6,000	\$11,000	\$5,000	83%	Annual Report+ Website Maintenance+ Strategic Plan
01-2-108000-6525	Admin - Debt Interest		\$2,713	\$2,765	\$5,095	\$2,765	\$5,095	\$2,330	84%	Update to debt schedule for Bylaw Truck
01-2-108000-6527	Admin - Debt Principal		\$58,568	\$59,259	\$61,758	\$59,259	\$61,758	\$2,499	4%	5 year financing on Bylaw Truck included
01-2-108000-6999	Penny Rounding Expense		(\$1)	\$0	(\$1)	\$0	\$0	\$0	#DIV/0!	
01-2-108100-6100	Admin - Accounting		\$33,075	\$30,000	\$44,100	\$35,000	\$39,500	\$4,500	13%	
01-2-108100-6101	Admin - Legal		\$52,434	\$30,000	\$39,512	\$35,000	\$40,000	\$5,000	14%	
01-2-108100-6103	Admin - Contract & Consultant Labour		\$1,140	\$25,000	\$113,659	\$123,000	\$70,000	(\$53,000)	-43%	Reduction resulting from reduced recruitment expenses, See Consultants Worksheet
01-2-108100-6104	Admin - Records Management		\$13,251	\$10,200	\$14,413	\$15,710	\$10,000	(\$5,710)	-36%	RM Consultant, Storage, Destruction, Training
01-2-108200-6125	Admin - Maintenance		\$32,013	\$53,542	\$45,394	\$41,400	\$41,000	(\$400)	-1%	fire alarms 5K, 2 Stand up Station and Vinyl floor, cleaning and maint
01-2-108200-6126	Admin - Parts & Supplies		\$13,389	\$15,635	\$16,118	\$16,244	\$16,000	(\$244)	-2%	
01-2-108200-6127	Admin - Hardware		\$22,493	\$9,000	\$12,872	\$9,351	\$17,000	\$7,649	82%	COVID Recovery includes end of life monitor replacments, remaining hardware retirements and mobil
01-2-108200-6128	Admin/Bylaw - Fuel & Oil		\$1,291	\$4,000	\$1,545	\$4,000	\$2,000	(\$2,000)	-50%	
01-2-108200-6129	Admin/Bylaw - Servicing		\$0	\$3,000	\$345	\$3,117	\$2,350	(\$767)	-25%	
01-2-108250-6023	Amortization Expense - General		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-2-108300-6450	Promotions/Community Enhancement		\$4,750	\$7,500	\$7,450	\$7,500	\$7,500	\$0	0%	
01-2-108300-6451	Community Init. & Opport. Fund		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	moved to SLRD
01-2-108300-6454	Climate Action Carbon Tax Credits		\$0	\$2,500	\$0	\$0	\$0	\$0	#DIV/0!	CARIP grant no longer exists
01-2-108400-6175	Admin - Bylaw Enforcement Exp		\$3,787	\$6,662	\$9,184	\$6,662	\$6,662	(\$0)	0%	Includes WAG
01-2-108400-6454	Admin - Emergency Management		\$35,292	\$67,976	\$27,051	\$75,976	\$38,000	(\$37,976)	-50%	PVDD monitoring addition (ESS Grant, EOC Grant)
<b>Total Operating Expenses</b>			<b>\$1,643,972</b>	<b>\$1,801,856</b>	<b>\$1,957,931</b>	<b>\$1,979,695</b>	<b>\$2,135,597</b>	<b>\$155,902</b>	<b>8%</b>	

<b>Village of Pemberton</b>									
<b>2023 Budget</b>									
As at April 11, 2023									
<b>Administrative and Financial Services</b>									
<b>Key Priorities:</b>									
<b>01-2-108400-6170</b>	<b>Project Admin - General Expense</b>			\$6,200				\$0	
	Wellness Almanac		\$0	\$12,750	\$12,000	\$12,600	\$600	5%	Recovered through PDIF
	Economic Development Strategy	\$1,140	\$3,005		\$3,005		(\$3,005)	-100%	Gas Tax Funding
	Whistler Community Foundation - Flow Through Grant	\$3,700	\$0		\$0		\$0	#DIV/0!	
	UBCM CEPF 2021 Grant	\$60,000	\$0		\$0		\$0	#DIV/0!	To PVDD
	Office Renovations	\$4,960	\$0	\$10,743	\$0		\$0	#DIV/0!	Council Chambers
	PEP Task Covid 19	\$4,960	\$0	\$22,016	\$0		\$0	#DIV/0!	
	Emergency Management-					\$30,000	\$30,000	#DIV/0!	
	Community Foundation of Whistler Refund (Mayor's Tas	\$4,941					\$0	#DIV/0!	
	Community Wildfire Protection Plan	\$0	\$125,000		\$125,000		(\$125,000)	-100%	Grant Funding - UBCM
	Asset Management	\$0	\$0	\$57,000	\$60,000		(\$60,000)	-100%	Grant Funding - UBCM & FCM
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Total Key Priorities</b>		<b>\$79,701</b>	<b>\$128,005</b>	<b>\$108,709</b>	<b>\$200,005</b>	<b>\$42,600</b>	<b>(\$157,405)</b>	<b>-469%</b>	
<b>Capital Priorities:</b>									
	Building- Daycare			\$0		1,751,133	\$1,751,133	#DIV/0!	
	HVAC Repairs	\$14,438	\$0		\$0		\$0	#DIV/0!	
<b>Deferred to 2022</b>	Bylaw Truck		\$45,000	\$0	\$45,000	\$45,000	\$0	0%	Deferred delivery until spring 2023
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Total Capital Priorities</b>		<b>\$14,438</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$1,796,133</b>	<b>\$1,751,133</b>	<b>3891%</b>	
<b>Total Expenses</b>		<b>\$1,738,111</b>	<b>\$1,974,860</b>	<b>\$2,066,640</b>	<b>\$2,224,700</b>	<b>\$3,974,330</b>	<b>\$1,749,630</b>	<b>79%</b>	
<b>Reserve Objectives:</b>									
<b>Total Reserve Objectives</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>		<b>\$134,027</b>	<b>\$0</b>	<b>(\$38,291)</b>	<b>(\$19,408)</b>	<b>\$0</b>	<b>\$19,407</b>		

Village of Pemberton									
2023 Budget									
As at April 11, 2023									
<b>Governance Services</b>									
<b>Service Mandate:</b>		Council							
1		To support administration of Elected Officials							
2		Efficient planning and development of onboarding of Council							
		(Unaudited)							
		2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
		Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
<b>Revenues:</b>									
		<b>Allocate to Governance General Taxation</b>	<b>(\$101,621)</b>	<b>(\$101,621)</b>	<b>(\$121,363)</b>	<b>(\$121,363)</b>	<b>(\$123,295)</b>	<b>(\$1,932)</b>	<b>2%</b>
		<b>Surplus Carryforward</b>	<b>(\$6,652)</b>	<b>(\$6,652)</b>			<b>\$0</b>	<b>#DIV/0!</b>	
01-1-157600-6500	Leg - Transfer from Reserve	\$0	(\$500)	\$0	\$0		\$0	#DIV/0!	
<b>Total revenues</b>		<b>(\$108,273)</b>	<b>(\$108,773)</b>	<b>(\$121,363)</b>	<b>(\$121,363)</b>	<b>(\$123,295)</b>	<b>(\$1,932)</b>	<b>2%</b>	
<b>Operating Expenses:</b>									
01-2-158000-0000	Legislative Expenses - Other	\$184	\$0	\$3,932	\$2,100	\$2,226	\$126	6%	
01-2-158000-6000	Legislative - Salaries	\$94,143	\$96,283	\$97,125	96,333	\$103,580	\$7,247	8%	
01-2-158000-6002	Legislative - Benefits	\$1,826	\$1,200	\$1,479	1,200	\$1,500	\$300	25%	
01-2-158000-6003	Leg. Exp. - Travel, Training & Accom.	\$2,300	\$8,000	\$17,462	\$13,312	\$13,410	\$98	1%	
01-2-158000-6005	Leg. Exp. - Advertising	\$0	\$1,000	\$184	\$1,039	\$250	(\$789)	-76%	
01-2-158000-6006	Leg. Exp. - Insurance	\$0	\$1,000	\$1,000	\$1,039	\$1,039	\$0	0%	
01-2-158000-6011	Leg. Exp. - Telephone	\$796	\$1,290	\$969	\$1,340	\$1,290	(\$50)	-4%	
01-2-158000-6014	Leg. Exp. - IT/Computer Allowance	85	\$0	\$4,265	\$5,000	\$0	(\$5,000)	-100%	
01-2-158000-6017	Governance Expenses - Public Relations	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
<b>Total Operating Expenses</b>		<b>\$99,335</b>	<b>\$108,773</b>	<b>\$126,415</b>	<b>\$121,363</b>	<b>\$123,295</b>	<b>\$1,932</b>	<b>2%</b>	
<b>Key Priorities:</b>									
<b>Total Key Priorities</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>Capital Priorities:</b>									
<b>Total Capital Priorities</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	
<b>Total Expenses</b>		<b>\$99,335</b>	<b>\$108,773</b>	<b>\$126,415</b>	<b>\$121,363</b>	<b>\$123,295</b>	<b>\$1,932</b>	<b>12%</b>	
<b>Reserve Objectives:</b>									
<b>Total Reserve Objectives</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$0</b>	<b>#DIV/0!</b>	
<b>(Surplus)/Deficit</b>		<b>(\$8,938)</b>	<b>\$0</b>	<b>\$5,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

<b>Village of Pemberton</b>										
<b>2023 Budget</b>										
<b>As at April 11, 2023</b>										
<b>Fire Services</b>										
<b>Service Mandate:</b>										
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									
			<b>(Unaudited)</b>							
			<b>2021 YTD</b>	<b>2021</b>	<b>2022 YTD</b>	<b>2022</b>	<b>2023</b>	<b>Variance over</b>	<b>Variance over</b>	
			<b>Actual</b>	<b>Budget</b>	<b>Actual (Unaudited)</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget (\$)</b>	<b>Budget (%)</b>	
									<b>Comments</b>	
<b>Revenues:</b>										
	<b>Allocate Fire General Taxation</b>		<b>(\$383,171)</b>	<b>(\$383,171)</b>	<b>(\$409,211)</b>	<b>(\$409,211)</b>	<b>(\$494,344)</b>	<b>(\$85,133)</b>	<b>21%</b>	
	<b>Surplus/Deficit Fire</b>		<b>(\$27,017)</b>	<b>(\$27,017)</b>			<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>	
	<b>Surplus/Deficit Rescue</b>		<b>(\$8,994)</b>	<b>(\$8,994)</b>			<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>	
	01-1-206500-1425	SLRD Contributions - Fire Protection	(\$163,219)	(\$154,225)	(\$176,773)	(\$173,041)	(\$186,876)	(\$13,835)	8%	
	01-1-206500-1425	SLRD Contributions - COVID Grant	(\$4,597)	(\$4,597)		(\$810)	\$0	\$810	-100%	
	01-1-206500-1426	SLRD Contributions - Rescue Service	(\$89,018)	(\$93,012)	(\$96,361)	(\$96,361)	(\$221,091)	(\$124,730)	129%	
	01-1-206510-1425	LilWat Contributions	(\$139,417)	(\$139,417)	(\$109,103)	(\$109,103)	(\$159,792)	(\$50,689)	46%	
	01-1-207201-1671	Project - Provincial - FD	(\$72,506)	\$0	(\$249,540)	(\$144,757)	(\$170,833)	(\$26,076)	18%	FireSmart BC grants
		Rescue - Capital - Grants Other		\$0		\$0	\$0	\$0	#DIV/0!	
	01-1-207201-1673	FD - Capital - Grants Other	(\$67,971)	\$0		\$0	(\$10,000)	(\$10,000)	#DIV/0!	
	01-1-207300-1925	F/D - Other Revenue	(\$380,291)	(\$10,000)	(\$21,013)	(\$10,000)	(\$5,000)	\$5,000	-50%	Wildfire deploy., Incident Rec., Fireworks
	01-1-207300-1930	F/D - Covid Recovery Funds	(\$13,298)	\$0	(\$3,831)	(\$1,000)	\$0	\$1,000	-100%	
	01-1-207500-1990	F/D - MFA Proceeds	\$0	\$0	\$0	\$0	(\$150,000)	(\$150,000)	#DIV/0!	
	01-1-207600-6500	Fire - Transfer from Reserves	(\$75,123)	(\$90,004)	(\$427,313)	(\$447,313)	\$0	\$447,313	-100%	Capital Items, WB Grant., wage allocation
	01-1-207600-6500	Rescue - Transfer from Reserves	\$0	\$0	\$0	(\$2,500)	\$0	\$2,500	-100%	
<b>Total revenues</b>			<b>(\$1,424,622)</b>	<b>(\$910,437)</b>	<b>(\$1,493,144)</b>	<b>(\$1,394,096)</b>	<b>(\$1,397,936)</b>	<b>(\$3,840)</b>	<b>0%</b>	
<b>Operating Expenses:</b>										
	01-2-208000-0000	F/D - Rescue Dept Expense	\$96,151	\$93,012	\$86,860	\$96,361	\$206,091	\$109,730	114%	Firesmart, Merit increase and CPI
	01-2-208000-6001	F/D - Honorarium & Wages	\$525,311	\$281,607	\$470,102	\$433,801	\$367,179	(\$66,622)	-15%	Includes support for Firesmart Labour
	01-2-208000-6002	F/D - Benefits	\$56,844	\$39,000	\$70,651	\$62,354	\$53,119	(\$9,234)	-15%	
	01-2-208000-6003	F/D - Travel & Training	\$15,978	\$35,500	\$39,542	\$35,000	\$53,300	\$18,300	52%	
	01-2-208000-6005	F/D - Advertising	\$733	\$600	\$138	\$622	\$1,200	\$578	93%	
	01-2-208000-6006	F/D - Insurance	\$22,114	\$26,465	\$22,401	\$23,000	\$24,690	\$1,690	7%	
	01-2-208000-6009	F/D - Fees & Supplies	\$17,948	\$17,500	\$24,127	\$17,500	\$14,500	(\$3,000)	-17%	
	01-2-208000-6010	F/D - Sundry	\$1,502	\$7,000	\$2,791	\$2,000	\$6,750	\$4,750	238%	
	01-2-208000-6011	F/D - Telephone	\$4,950	\$6,046	\$4,103	\$6,264	\$5,000	(\$1,264)	-20%	
	01-2-208000-6012	F/D - Hydro	\$8,847	\$10,115	\$8,891	\$6,954	\$7,500	\$546	8%	
	01-2-208000-6014	F/D - IT/Software	\$9,931	\$7,200	\$12,034	\$5,000	\$11,951	\$6,951	139%	
	01-2-208000-6017	F/D - Rental Fees	\$25,735	\$25,735	\$25,735	\$25,735	\$25,735	\$0	0%	
	01-2-208000-6019	F/D - Memberships and Professional Fees	\$1,721	\$1,625	\$1,773	\$1,800	\$2,031	\$231	13%	
	01-2-208100-6101	F/D - Legal	\$0	\$500	\$0	\$500	\$500	\$0	0%	
	01-2-208200-6125	F/D - Maintenance	\$35,275	\$35,000	\$29,557	\$35,000	\$38,000	\$3,000	9%	
	01-2-208200-6126	F/D - Parts & Supplies	\$80,864	\$70,000	\$49,951	\$73,000	\$85,199	\$12,199	17%	
	01-2-208200-6127	F/D - Hardware	\$2,914	\$0	\$2,917	\$0	\$2,500	\$2,500	#DIV/0!	
	01-2-208200-6128	F/D - Fuel & Oil	\$11,652	\$10,000	\$16,144	\$12,000	\$14,104	\$2,104	18%	
	01-2-208200-6129	F/D - Servicing	\$28,895	\$23,000	\$22,728	\$23,000	\$23,000	\$0	0%	
	01-2-208600-6453	F/D - Public Relations	\$4,410	\$500	\$8,710	\$5,518	\$10,000	\$4,482	81%	Fireworks recovered through PDIF
	01-2-208900-6525	Fire - Debt Servicing Interest Expense	\$11,447	\$11,452	\$256	\$11,447	\$15,000	\$3,553	31%	
	01-2-208900-6527	Fire - Debt Servicing Principal	\$32,334	\$32,329	\$12,465	\$32,334	\$60,587	\$28,253	87%	
<b>Total Operating Expenses</b>			<b>\$995,556</b>	<b>\$734,186</b>	<b>\$911,876</b>	<b>\$909,190</b>	<b>\$1,027,937</b>	<b>\$118,747</b>	<b>13%</b>	
<b>Key Priorities:</b>										
		Firehall Design	\$0	\$20,000	\$164,452	\$20,000		(\$20,000)	-100%	GL Includes FiresmartExpense (Cabin Re
	01-2-208400-6170	FireSmart Truck Lease Payments	\$9,636	\$0		\$0	\$18,341	\$18,341	#DIV/0!	Grant funding
<b>Total Key Priorities</b>			<b>\$9,636</b>	<b>\$20,000</b>	<b>\$164,452</b>	<b>\$20,000</b>	<b>\$18,341</b>	<b>(\$1,659)</b>	<b>-8%</b>	
<b>Capital Priorities:</b>										
	Commercial Bunker Gear Washer (Worksafe Compliance) 2 @ \$5,000		\$9,000	\$10,000		\$0		\$0	#DIV/0!	
	Commercial Bunker Gear Dryer (Worksafe Compliance)		\$3,647	\$3,850		\$0		\$0	#DIV/0!	
	Project - Cap. Mach & Equip. Exp - Fire		\$0	\$6,250		\$0	\$20,000	\$20,000	0%	
	Upgraded Gas detectors (worksafe compliance)		\$8,648	\$10,000		\$0		\$0	#DIV/0!	
	Truck Radio Upgrades (3 @ \$2,500)			\$7,500		\$0		\$0	#DIV/0!	
	01-2-208400-6551	SCBA Tank Replacement	\$6,960	\$7,500	\$325,306	\$7,500		(\$7,500)	#DIV/0!	
	Mini Repeater for further reach down INShuk FST		\$0	\$2,500		\$2,500		(\$2,500)	#DIV/0!	



	Sprinkler Protection Unit Trailer & Truck	\$0	\$0		\$324,513	\$20,000	(\$304,513)	-1623%	Wildfire & WB Funding
	Structure Fire Bunker Gear				\$19,500			#DIV/0!	
	Hoses, Nozzles Adapters					\$20,000		-100%	
	Sprinkler Protection Unit Trailer and Truck							#DIV/0!	
	Engine 10 Truck Replacement					\$150,000		-100%	
	Water Tank and Fire Pump (Engine 11)					\$30,000		-100%	
	Rescue 1 Hydraulic Pump					\$15,000		-100%	
								#DIV/0!	
01-2-2084006555	New Security Fencing Training Ground	\$0	\$25,000	\$28,786	\$25,000		(\$25,000)	#DIV/0!	
	Training Ground Servicing					\$10,000	\$10,000	0%	
<b>Total Capital Priorities</b>		<b>\$28,255</b>	<b>\$72,600</b>	<b>\$354,092</b>	<b>\$379,013</b>	<b>\$265,000</b>	<b>(\$309,513)</b>	<b>-30%</b>	
<b>Total Expenses</b>		<b>\$1,033,447</b>	<b>\$826,786</b>	<b>\$1,430,421</b>	<b>\$1,308,203</b>	<b>\$1,311,278</b>	<b>(\$192,425)</b>	<b>0%</b>	
<b>Reserve Objectives:</b>									
01-2-208800-6507	Transfer to Future Reserves	\$130,703	\$83,650	\$85,894	\$85,894	\$86,659	\$2,244	3%	
	Wildfire Funds	\$244,786				\$0	\$0	#DIV/0!	
Removed this	SLRD COVID Recovery Overpayment	\$810				\$0	\$0	#DIV/0!	
	Mini Repeater for further reach down INShuk FST	\$2,500				\$0	\$0	#DIV/0!	
	Transfer to Surplus Carryforward					\$0	\$0	#DIV/0!	
<b>Total Reserve Objectives</b>		<b>\$378,799</b>	<b>\$83,650</b>	<b>\$85,894</b>	<b>\$85,894</b>	<b>\$86,659</b>	<b>\$2,244</b>	<b>1%</b>	
<b>(Surplus)/Deficit</b>		<b>(\$12,375)</b>	<b>\$0</b>	<b>\$23,171</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$194,022)</b>		

Village of Pemberton 2023 Budget As at April 11, 2023									
Public Works & Parks									
Service Mandate:									
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									
		(Unaudited)							
		2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
		Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
<b>Revenues:</b>									
	Allocate to PW/Parks General Taxation	(\$1,212,943)	(\$1,212,943)	(\$1,453,180)	(\$1,453,180)	(\$1,545,857)	(\$92,677)	6%	
	Surplus Carryforward	(\$51,032)	(\$51,032)				\$0	#DIV/0!	
01-1-307200-1670	Grant - Federal Project - General	\$0	\$0	(\$13,038)	(\$117,331)	(\$113,899)	\$3,433	-3%	Canada Summer Jobs Grant expense reflected in salaries
01-1-307200-1671	Project - General - Prov. Grant	\$0	(\$29,000)	\$0	\$0	\$0	\$0	#DIV/0!	
01-1-307201-1671	Project Works Capital - Provincial Grant	(\$1,484,918)	(\$4,430,448)	(\$46,959)	(\$4,179,203)	(\$2,837,190)	\$1,342,014	-32%	Pemb. Farm Road Trail, Soccer Field, Pebble Creek Road, Bike Skills
01-1-307201-1673	Grant Project - Other	\$0	(\$104,000)	(\$37,020)	\$0	\$0	\$0	#DIV/0!	Tiyata Sidewalk, speed reader icbc grant, porca bike skills
01-1-307201-1674	Capital Project - Contrib. - Other Govt	\$0	(\$462,000)	\$0	(\$462,000)	(\$462,000)	\$0	0%	Pemberton Farm Road East TRAIL Grant SLRD, soccer field
01-1-307201-1675	Project Works - Contribution Other	(\$7,811)	(\$397,000)	\$0	(\$124,800)	(\$134,800)	(\$10,000)	8%	soccer field
01-1-307300-1925	Works - Other Revenue - Misc	\$0	\$0	(\$11,912)	\$0	\$0	\$0	#DIV/0!	recovery expenses
01-1-307300-1930	Works - COVID Restart	(\$14,552)		(\$1,170)	(\$32,087)	(\$10,000)	\$22,087	-69%	Additional IT Software to support GIS, Adobe
01-1-307500-1990	MFA Proceeds PW	(\$284,611)	(\$275,000)	\$0	(\$300,000)	(\$150,000)	\$150,000	-50%	
01-1-307600-6500	Public Works - Transf fr Reserve	(\$18,919)	(\$269,866)	\$0	(\$204,605)	(\$354,605)	(\$150,000)	73%	
01-1-307400-1975	PW - Transfer from Reserve	\$0	(\$217,000)		(\$217,000)	(\$217,000)	\$0	0%	DCC - Pemb Farm Rd East
01-1-357200-1673	Projects - General Parks - Grants Other	\$0	\$0		\$0	\$0	\$0	#DIV/0!	
01-1-357201-1672	Parks Cap.- Other Govt Contr	\$0	\$0		\$0	\$0	\$0	#DIV/0!	
01-1-357201-1673	Capital Grants - Other	\$0	\$0	(\$1,144,000)	\$0	\$0	\$0	#DIV/0!	OML Swingset grant ***USED COVID
01-1-357300-1930	Parks - COVID Restart	(\$39,428)			(\$161,000)	(\$161,000)	\$0	0%	
01-1-357400-1976	Parks - Transfer from Reserve	\$0	(\$315,540)		(\$322,540)	(\$315,540)	\$7,000	-2%	DCC - Soccer Field
01-1-357600-6500	Parks - Transfer from Reserve	(\$56,965)	(\$111,552)		(\$8,000)		\$8,000	-100%	Bus Shelter Lights
							\$0	#DIV/0!	
<b>Total revenues</b>		<b>(\$3,171,178)</b>	<b>(\$7,448,289)</b>	<b>(\$2,707,278)</b>	<b>(\$7,581,746)</b>	<b>(\$6,301,890)</b>	<b>\$1,279,856</b>	<b>-17%</b>	
<b>Operating Expenses:</b>									
01-2-308000-0000	Works - Administration	\$950	\$1,000	\$902	\$1,000	\$1,000	\$0	0%	
01-2-308000-6000	Works - Salaries	\$636,841	\$636,796	\$690,933	\$699,567	\$753,522	\$53,955	8%	Capture new parks worker Geoff Feb 13, FT Clare March (add 1 per week)
01-2-308000-6002	Works - Benefits	\$85,012	\$75,600	\$107,083	\$72,630	\$112,437	\$39,807	55%	
01-2-308000-6003	Works - Travel, Meals & Accommodation	\$0	\$2,250	\$3,525	\$2,338	\$8,000	\$5,662	242%	Training and Travel
01-2-308000-6005	Works - Advertising	\$3,258	\$1,800	\$1,114	\$1,870	\$901	(\$969)	-52%	2x winter ads, 2x other PW
01-2-308000-6006	Works - Insurance	\$21,266	\$29,921	\$18,622	\$29,921	\$31,060	\$1,139	4%	
01-2-308000-6011	Works - Telephone	\$3,939	\$4,706	\$3,146	\$4,706	\$3,000	(\$1,706)	-36%	Cancel Shop Phone- Savings
01-2-308000-6012	Works - Hydro	\$24,728	\$25,813	\$23,715	\$25,813	\$24,000	(\$1,813)	-7%	
01-2-308000-6014	Works - IT Software	\$7,135	\$12,553	\$18,312	\$10,000	\$16,500	\$6,500	65%	Adobe, GIS
01-2-308000-6019	Works - Memberships and Professional Fees	\$567	\$1,000	\$897	\$1,000	\$1,118	\$118	12%	EOCP Licences, EIT Licence, P.Eng
01-2-308000-6020	Works - Training	\$3,568	\$10,500	\$2,311	\$10,500	\$12,000	\$1,500	14%	
01-2-308000-6174	Works - Labour Relations Expense	\$0	\$500	\$5,550	\$5,000	\$500	(\$4,500)	-90%	
01-2-308000-6525	Works - Equipment Interest	\$1,932	\$2,672	\$5,790	\$3,825	\$7,090	\$3,265	85%	Equipment Borrowing - beginning July 2022 (5 year)- partial year in year 1
01-2-308000-6527	Works - Equipment Principal	\$70,906	\$107,411	\$94,927	\$137,065	\$114,831	(\$22,234)	-16%	Equipment Borrowing - beginning July 2022 (5 year)- partial year in year 1
01-2-308100-6101	Works - Legal	\$3,415	\$1,030	\$0	\$1,070	\$1,000	(\$70)	-7%	
01-2-308100-6102	Works - Engineering Consulting	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-2-308100-6103	Works - Contractors & Consultants	\$2,176	\$13,000	\$4,246	\$13,000	\$5,000	(\$8,000)	-62%	
01-2-308200-6125	Works - Maintenance	\$69,875	\$45,000	\$64,598	\$55,500	\$36,000	(\$19,500)	-35%	
01-2-308200-6126	Works - Parts & Supplies	\$23,141	\$20,000	\$33,083	\$20,780	\$36,000	\$15,220	73%	Includes Napa, Rona Runners at \$6k per year each
01-2-308200-6127	Works - Hardware	\$5,906	\$7,000	\$994	\$7,000	\$2,000	(\$5,000)	-71%	wifi and tower covid
01-2-308200-6128	Works - Fuel & Oil	\$31,054	\$30,000	\$65,328	\$30,000	\$45,000	\$15,000	50%	
01-2-308200-6129	Works - Servicing	\$0	\$0	\$475	\$0	\$30,000	\$30,000	#DIV/0!	Updated to reflect vehicles and equipment servicing
01-2-308200-6176	Works - Road Maintenance	\$112,808	\$170,000	\$158,936	\$170,000	\$223,121	\$53,121	31%	Two large paving repairs Paving, line painting, streetlights, deferred paving projects
01-2-308200-6177	Works - Trail Maintenance	\$10,051	\$10,000	\$5,478	\$10,000	\$11,000	\$1,000	10%	Arn Canal ?
01-2-308200-6178	Misc - Infrastructure Expenses	\$5,946		\$3,918		\$0	\$0	#DIV/0!	
01-2-358000-6005	Parks - Advertising	\$66	\$0	\$367	\$0	\$0	\$0	#DIV/0!	
01-2-358000-6006	Parks - Insurance	\$14,454	\$13,805	\$10,176	\$14,344	\$10,176	(\$4,168)	-29%	
01-2-358000-6012	Parks - Hydro	\$3,994	\$4,190	\$5,204	\$4,354	\$5,500	\$1,146	26%	
01-2-358200-6125	Parks - Maintenance	\$45,802	\$45,000	\$46,821	\$49,867	\$51,000	\$1,133	2%	
01-2-358200-6126	Parks - Parts & Supplies	\$23,253	\$29,541	\$10,837	\$29,541	\$16,000	(\$13,541)	-46%	Includes Napa, Rona Runners at \$6k per year each
01-2-358200-6127	Parks - Hardware	\$0	\$500	\$0	\$500	\$5,000	\$4,500	900%	
01-2-358200-6128	Parks - Fuel & Oil	\$1,558	\$2,500	\$105	\$2,500	\$2,500	\$0	0%	
<b>Total Operating Expenses</b>		<b>\$1,213,601</b>	<b>\$1,304,089</b>	<b>\$1,387,392</b>	<b>\$1,413,691</b>	<b>\$1,565,256</b>	<b>\$151,565</b>	<b>11%</b>	
<b>Key Priorities:</b>									
01-2-308400-6170				\$0					
	Walnut Street Drainage	\$0	\$6,000		\$6,000		(\$6,000)	-100%	
	Asset Management	\$0	\$110,000		\$50,000		(\$50,000)	-100%	
	Welcome Sign Touchups	\$0	\$5,000		\$5,000	\$8,000	\$3,000	60%	
	Speed Reader							#DIV/0!	
								#DIV/0!	
<b>Total Key Priorities</b>		<b>\$0</b>	<b>\$121,000</b>	<b>\$0</b>	<b>\$61,000</b>	<b>\$8,000</b>	<b>(\$53,000)</b>	<b>-87%</b>	

Village of Pemberton									
2023 Budget									
As at April 11, 2023									
<b>Public Works &amp; Parks</b>									
<b>Capital Priorities:</b>									
<b>Mach &amp; Equip.</b>									
	Loader	\$184,100	\$275,000		\$0		\$0	#DIV/0!	
01-2-308400-6551	Mini Excavator	\$97,092	\$0		\$0		\$0	#DIV/0!	
	EV Charger	\$0	\$49,000		\$399,000	\$199,000	(\$200,000)	-50%	Gas Tax plus Federal Grant Funding
	Electric Sign	\$0	\$6,000		\$8,000		(\$8,000)	-100%	
	Western Star Truck Replacement	\$0	\$0		\$300,000		(\$300,000)	-100%	
	Snow Blower attachment for Loader						\$0	#DIV/0!	
	Bucket Truck Replacement (used)					\$40,000	\$40,000	#DIV/0!	
	Pickup Truck						\$0	#DIV/0!	
	Electrified hand tool equipment					\$10,000	\$10,000	#DIV/0!	
	Loader Wing								
	F550 w/ Plow & Sander					\$30,000			
	F550 Flat Deck- Replacing Mitsubishi Flat Deck 2007					\$110,000	\$110,000	#DIV/0!	
	F150 w/ 8' bed- Garbage Truck						\$0	#DIV/0!	
	Kubota Skid Steer w/ Snow Blower					\$40,000	\$40,000	#DIV/0!	
<b>Eng. Struct. PW</b>									
01-2-308400-6552	Bike Skills Park	\$0	\$999,258	\$906,054	\$1,142,014		(\$1,142,014)	-100%	Defered to 2022
	McKenzie Road Repair	\$0	\$212,023	\$52,025	\$198,023	\$198,023	\$0	0%	
	Pemberton Farm Road East Upgrade	\$0	\$306,000	\$39,233	\$306,000	\$306,000	\$0	0%	
	Sidewalk	\$0	\$76,000		\$76,000	\$76,000	\$0	0%	
	Park and Ride	\$0	\$0	\$13,157	\$200,000	\$200,000	\$0	0%	Engineering
	Ag Park			\$4,940			\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Bldg &amp; Equipment</b>									
01-2-308400-6555	Works Building Improvement	\$42,970	\$10,000		\$0		\$0	#DIV/0!	
	Works Building Roof Repair	\$0	\$14,000	\$14,775	\$12,000		(\$12,000)	-100%	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Mach &amp; Equip. - Parks</b>									
01-2-01-2-358400-6552	Dog Park Fencing	\$32,664	\$36,000		\$0		\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Eng. Struct. Parks</b>									
01-2-358400-6552	Friendship Trail (Pemberton Farm Road East)	\$0	\$217,000	\$873	\$414,000	\$414,000	\$0	0%	Gas Tax, COVID Restart and SLRD Funding
	Soccer Field No. 1	\$12,250					\$0	#DIV/0!	
	Soccer Field and Amenity Building	\$1,484,918	\$4,200,011	\$105,388	\$3,025,611	\$3,025,611	\$0	0%	
	One Mile Lake Swingset	\$43,016	\$50,000		\$0		\$0	#DIV/0!	
	One Mile Lake Culvert	\$4,159	\$0		\$0		\$0	#DIV/0!	
	Floating Dock at One Mile	\$0	\$0		\$7,000		(\$7,000)	-100%	Parks DCCs
				\$1,826			\$0	#DIV/0!	
	Boardwalk Replacement					\$50,000			
	Parks Trailer					\$30,000			
							\$0	#DIV/0!	
							\$0	#DIV/0!	
<b>Total Capital Priorities</b>		<b>\$1,901,169</b>	<b>\$6,450,292</b>	<b>\$1,138,270</b>	<b>\$6,087,648</b>	<b>\$4,728,634</b>	<b>(\$1,469,014)</b>	<b>-22%</b>	
<b>Total Expenses</b>		<b>\$3,114,771</b>	<b>\$7,875,381</b>	<b>\$2,525,662</b>	<b>\$7,562,339</b>	<b>\$6,301,890</b>	<b>(\$1,370,449)</b>	<b>-17%</b>	
<b>Reserve Objectives:</b>									
<b>Total Reserve Objectives</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>		<b>(\$56,408)</b>	<b>\$427,092</b>	<b>(\$181,616)</b>	<b>(\$19,407)</b>	<b>(\$0)</b>	<b>(\$90,593)</b>		

<b>Village of Pemberton</b>										
<b>2023 Budget</b>										
<b>As at April 11, 2023</b>										
<b>Development Services</b>										
<b>Service Mandate:</b>										
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									
		(Unaudited)								
		2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments	
		Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)		
<b>Revenues:</b>										
	<i>Allocate to Development General Taxation</i>	<i>(\$217,769)</i>	<i>(\$217,769)</i>	<i>(\$44,754)</i>	<i>(\$44,754)</i>	<i>(\$199,374)</i>	<i>(\$154,620)</i>	<i>345%</i>	Staff moved to PW	
	<i>Surplus Carryforward</i>	<i>\$19,038</i>	<i>\$19,038</i>				<i>\$0</i>	<i>#DIV/0!</i>		
01-1-256900-1500	DS - Application Fees	<i>(\$204,326)</i>	<i>(\$110,000)</i>	<i>(\$116,678)</i>	<i>(\$150,000)</i>	<i>(\$130,000)</i>	<i>\$20,000</i>	<i>-13%</i>		
01-1-256900-1501	Licenses - Building Permits	<i>(\$499,272)</i>	<i>(\$280,000)</i>	<i>(\$287,501)</i>	<i>(\$415,000)</i>	<i>(\$300,000)</i>	<i>\$115,000</i>	<i>-28%</i>		
01-1-256900-1505	Permit - Water Sprinkling	<i>(\$660)</i>	\$0	<i>(\$60)</i>	<i>(\$1,000)</i>	\$0	<i>\$1,000</i>	<i>-100%</i>		
01-1-257300-1930	Covid Recovery Funds	<i>(\$7,219)</i>	<i>(\$5,420)</i>	<i>(\$122,317)</i>	<i>(\$18,099)</i>	<i>(\$17,863)</i>	<i>\$236</i>	<i>-1%</i>	Bang the Table, COVID recovery \$7.863K revenue shortfall, 10k GIS/ IT Covid Recovery	
01-1-257200-1671	Grant- Provincial Project- DS	<i>(\$4,763)</i>		<i>(\$9,295)</i>		<i>(\$24,000)</i>	<i>(\$24,000)</i>	<i>#DIV/0!</i>	Rural Economic Diversification and Infrastructure Grant for Employment Lands Study Project (OCP component) \$12k; Rural Economic D	
01-1-257200-1673	Grants - Other		\$0	\$0	<i>(\$6,868)</i>	<i>(\$16,000)</i>	<i>(\$9,132)</i>	<i>133%</i>	Canada Summer Jobs Grant assuming 50%-	
01-1-257300-1920	DS - Recovery Revenue	<i>(\$130,605)</i>	<i>(\$125,000)</i>	<i>(\$217,487)</i>	<i>(\$125,000)</i>	<i>(\$125,000)</i>	<i>\$0</i>	<i>0%</i>		
01-1-257300-1925	DS - Other Revenue - Misc	<i>(\$830)</i>	<i>(\$29,002)</i>	<i>(\$10,993)</i>	<i>(\$55,000)</i>	\$0	<i>\$55,000</i>	<i>-100%</i>	Climate Action Plan, Pemberton Creek Bridge	
01-1-257600-6500	Development - Transf from Reserve	\$0	\$0	\$0	\$0	\$0	<i>\$0</i>	<i>#DIV/0!</i>		
<b>Total revenues</b>		<b><i>(\$1,046,406)</i></b>	<b><i>(\$748,152)</i></b>	<b><i>(\$809,086)</i></b>	<b><i>(\$815,721)</i></b>	<b><i>(\$812,237)</i></b>	<b><i>\$3,484</i></b>	<b>0%</b>		
<b>Operating Expenses:</b>										
01-2-258000-0000	DS - Admin	\$7,042	\$2,500	\$3,891	\$2,500	\$2,000	<i>(\$500)</i>	-20%	Builders Grant	
01-2-258000-6000	DS - Salaries	\$325,504	\$389,603	\$333,739	364,076	\$284,196	<i>(\$79,881)</i>	-22%		
01-2-258000-6002	DS - Benefits	\$55,401	\$50,136	\$54,953	41,877	\$59,701	\$17,823	43%		
01-2-258000-6003	DS - Travel, Meals & Accommodation	\$63	\$3,000	\$1,732	\$3,117	\$6,000	\$2,883	92%	Public Engagment Food for OCP	
01-2-258000-6005	DS - Advertising	\$5,157	\$3,000	\$1,902	\$3,117	\$2,081	<i>(\$1,036)</i>	-33%	6x ads plus public engagment	
01-2-258000-6006	DS - Insurance			\$0	\$0	\$0	\$0	#DIV/0!		
01-2-258000-6011	DS - Telephone	\$2,417	\$2,100	\$1,555	\$2,182	\$1,600	<i>(\$582)</i>	-27%		
01-2-258000-6014	DS - IT/Software	\$14,670	\$14,600	\$23,043	\$15,169	\$15,000	<i>(\$169)</i>	-1%	Cloud Permit software and Adobe	
01-2-258000-6019	DS - Memberships and Professional Fess	\$4,502	\$3,564	\$1,252	\$3,703	\$1,290	<i>(\$2,414)</i>	-65%		
01-2-258000-6020	DS - Training	\$2,278	\$6,000	\$6,734	\$6,234	\$8,000	\$1,766	28%		
01-2-258100-6101	DS - Legal	\$19,109	\$15,000	\$26,588	\$15,585	\$15,000	<i>(\$585)</i>	-4%		
01-2-258100-6102	DS - Engineering Consulting			\$0			\$0	#DIV/0!		
01-2-258100-6103	DS - Contractors & Consult.	\$41,568	\$101,650	\$202,858	\$201,082	\$280,250	\$79,168	39%	See DS Consultants Worksheet	
01-2-258200-6125	DS - Maintenance			\$0	\$0	\$0	\$0	#DIV/0!		
01-2-258200-6126	DS - Parts & Supplies	\$766	\$1,500	\$1,558	\$1,559	\$1,600	\$42	3%		
01-2-258200-6127	DS - Hardware	\$2,723	\$0	\$1,857	\$0	\$0	\$0	#DIV/0!	COVID Recovery	
01-2-258200-6128	DS - Fuel & Oil	\$714	\$500	\$511	\$520	\$520	\$1	0%		
01-2-258400-6173	Projects - Recoverable DS Expenses	\$134,943	\$125,000	\$217,487	\$125,000	\$125,000	\$0	0%		
<b>Total Operating Expenses</b>		<b><i>\$616,856</i></b>	<b><i>\$718,153</i></b>	<b><i>\$879,661</i></b>	<b><i>\$785,722</i></b>	<b><i>\$802,237</i></b>	<b><i>\$16,516</i></b>	<b>2%</b>		
<b>Key Priorities:</b>										
01-2-258400-6170	<b>Project Dev.- Non Capital Exp</b>									
	Climate Action Plan	\$0	\$30,000	\$9,295	\$30,000	\$10,000	<i>(\$20,000)</i>	-67%	Gas Tax Funds	
<b>Total Key Priorities</b>		<b>\$0</b>	<b>\$30,000</b>	<b>\$9,295</b>	<b>\$30,000</b>	<b>\$10,000</b>	<b><i>(\$20,000)</i></b>	<b>0%</b>		
<b>Capital Priorities:</b>										
<b>Total Capital Priorities</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>		
<b>Total Expenses</b>		<b>616,856</b>	<b>748,153</b>	<b>888,956</b>	<b>815,722</b>	<b>812,237</b>	<b>(3,484)</b>	<b>9%</b>		
<b>Reserve Objectives:</b>										
	Transfer to Surplus	\$0	\$0	\$0	\$0	\$0	\$0	0%		
<b>Total Reserve Objectives</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>		
<b>(Surplus)/Deficit</b>		<b><i>(\$429,550)</i></b>	<b>\$0</b>	<b><i>\$79,869</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			

Village of Pemberton										
2023 Budget										
As at April 11, 2023										
Water Services										
Service Mandate:										
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									
			(Unaudited)							
			2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
			Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
<b>Revenues:</b>										
		<b>Surplus Carryforward</b>	<b>(\$284,493)</b>	<b>(\$284,493)</b>	<b>(\$88,779)</b>	<b>(\$88,779)</b>	<b>(\$34,683)</b>	\$54,096	-61%	
03-1-406100-1325		Water - Village User Rates	(\$910,533)	(\$852,329)	(\$957,093)	(\$872,792)	(\$957,093)	(\$84,301)	10%	
03-1-406100-1326		Water - Frontage Taxes Reclassified	(\$99,985)	(\$99,985)	(\$99,000)	(\$99,985)	(\$99,985)	\$90	0%	Post Journal and in Sewer
03-1-406100-1327		Water - Connection Fees	(\$40,590)	(\$20,000)	(\$15,000)	(\$20,000)	(\$20,000)	\$0	0%	
03-1-406100-1329		Water - Penalties	\$0	(\$15,000)	\$0	(\$15,000)	(\$15,000)	\$0	0%	
03-1-406100-1333		Water - 0B User Rates	(\$23,944)	(\$26,297)	(\$32,326)	(\$26,297)	(\$32,326)	(\$6,029)	23%	Note: Review Liwat Agreement
03-1-406100-1334		Water - IP User Rates	(\$51,643)	(\$75,936)	(\$85,815)	(\$75,936)	(\$85,815)	(\$9,878)	13%	
03-1-406100-1335		Water - PNID User Rates	(\$81,872)	(\$129,144)	(\$128,408)	(\$129,144)	(\$128,408)	\$736	-1%	
03-1-406600-1450		Water - Investment Income	\$0	(\$500)	\$0	(\$500)	\$0	\$500	-100%	
01-1-307201-1671		Project Works Capital - Provincial Grant	\$0	\$0	\$0	(\$190,000)	(\$1,050,000)	(\$860,000)	453%	Water Inv & Fernwood
03-1-407201-1675		Capital Projects - Contributions	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-1-407300-1925		Water - Other Revenue	(\$337)	\$0	(\$143)	\$0	\$0	\$0	#DIV/0!	
03-1-407600-6500		Water - Transfer from Reserve	(\$344,432)	(\$285,265)	\$0	(\$218,000)	(\$278,000)	(\$60,000)	28%	Scada & Fernwood
<b>Total revenues</b>			<b>(\$1,837,829)</b>	<b>(\$1,788,950)</b>	<b>(\$1,406,563)</b>	<b>(\$1,736,434)</b>	<b>(\$2,701,220)</b>	<b>(\$964,786)</b>	<b>56%</b>	
<b>Operating Expenses:</b>										
03-2-408000-0000		Water - Administration	\$5,952	\$3,000	\$3,733	\$3,000	\$1,600	(\$1,400)	-47%	
03-2-408000-6000		Water - Salaries	\$499,485	\$536,798	\$565,188	576,138	\$614,316	\$38,177	7%	
03-2-408000-6002		Water - Benefits	\$10,975	\$10,512	\$12,945	10,109	\$13,592	\$3,483	34%	
03-2-408000-6003		Water - Travel & Training	\$0	\$800	\$0	\$800	\$750	(\$50)	-6%	
03-2-408000-6004		Water - Interest & Bank Charges	\$418	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408000-6005		Water - Advertising	\$1,437	\$1,200	\$367	\$1,200	\$1,221	\$21	2%	4x water restrictions ads and Water Communications Plan
03-2-408000-6006		Water - Insurance	\$23,836	\$21,579	\$23,425	\$23,836	\$24,614	\$778	3%	
03-2-408000-6011		Water - Telephone	\$3,772	\$3,977	\$3,696	\$3,800	\$3,750	(\$50)	-1%	
03-2-408000-6012		Water - Hydro	\$66,064	\$64,614	\$63,422	\$65,000	\$64,000	(\$1,000)	-2%	
03-2-408000-6014		Water - IT/Software	\$2,463	\$2,520	\$4,693	\$3,500	\$10,000	\$6,500	186%	includes Scada Licence+computer
03-2-408000-6018		Water - Purchases	\$60,165	\$29,271	\$51,104	\$55,000	\$56,000	\$1,000	2%	
03-2-408000-6020		Water - Training	\$874	\$3,000	\$1,500	\$1,000	\$2,000	\$1,000	100%	
03-2-408000-6022		Water - Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408000-6025		Water - Licenses & Permits	\$0	\$3,000	\$0	\$3,000	\$0	(\$3,000)	-100%	
03-2-408100-6101		Water - Legal	\$0	\$2,000	\$0	\$1,500	\$500	(\$1,000)	-67%	
03-2-408100-6102		Water - Engineering	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408100-6103		Water - Contractors & Consultants	\$7,077	\$20,000	\$13,475	\$22,000	\$15,000	(\$7,000)	-32%	Water Rates Study 20K
03-2-408200-6125		Water - Maintenance	\$106,203	\$71,125	\$123,049	\$97,500	\$145,000	\$47,500	49%	Includes Soda Ash/Chlorine
03-2-408200-6126		Water - Parts & Supplies	\$5,245	\$4,000	\$4,649	\$6,200	\$6,500	\$300	5%	
03-2-408200-6127		Water - Hardware	\$81	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408200-6128		Water - Fuel	\$11,052	\$16,387	\$4,245	\$21,551	\$6,000	(\$15,551)	-72%	
03-2-408250-6023		Amortization Expense - Water	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
03-2-408900-6525		Water - Interest Expense	\$47,961	\$51,536	\$42,274	\$51,536	\$51,536	\$0	0%	
03-2-408900-6527		Water - Principal Payment	\$57,763	\$57,763	\$57,763	\$57,763	\$57,763	\$0	0%	
03-2-409100-6024		Water - Contingency	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
<b>Total Operating Expenses</b>			<b>\$910,823</b>	<b>\$903,083</b>	<b>\$975,529</b>	<b>\$1,004,434</b>	<b>\$1,074,142</b>	<b>\$69,708</b>	<b>7%</b>	
<b>Key Priorities:</b>										
03-2-408400-6170		<b>Project - Non Capital Exp - Water</b>								
		Water Treatment Preliminary Investigation & Design	\$39,974	\$90,000	\$8,533	\$40,000	\$0	(\$40,000)	-100%	
		Water Treatment Final Design	\$0	\$0	\$0	\$50,000	\$0	(\$50,000)	-100%	
<b>Total Key Priorities</b>			<b>\$39,974</b>	<b>\$90,000</b>	<b>\$8,533</b>	<b>\$90,000</b>	<b>\$0</b>	<b>(\$90,000)</b>	<b>-100%</b>	
<b>Capital Priorities:</b>										
03-2-408400-6553		<b>Project - Cap. Village Core Exp - Water</b>								
		Winch	\$4,956	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
		Genset	\$189,729	\$276,867	\$63,817	\$0	\$0	\$0	#DIV/0!	
		Scada Improvements	\$0	\$70,000	\$0	\$70,000	\$50,000	(\$20,000)	-29%	
		Water Truck	\$81,855	\$60,000	\$0	\$0	\$0	\$0	#DIV/0!	
		Chlorine Analyzer Eagle Drive	\$0	\$10,000	\$0	\$0	\$0	\$0	#DIV/0!	
		Flow Meter Replacement	\$0	\$15,000	\$0	\$0	\$0	\$0	#DIV/0!	
		Well #3 Pump head and Motor Replacement	\$32,874	\$40,000	\$0	\$0	\$0	\$0	#DIV/0!	
		Fernwood Watermain & PRV Replacement	\$0	\$0	\$0	\$200,000	\$280,000	\$80,000	40%	
		Leak Detection Device	\$0	\$0	\$0	\$18,000	\$0	(\$18,000)	-100%	
		Hatch Alarm	\$0	\$0	\$0	\$10,000	\$18,000	\$8,000	80%	
		Chlorine Pump Replacement	\$0	\$0	\$0	\$10,000	\$0	(\$10,000)	-100%	
		Reservoir mixer motor	\$0	\$0	\$0	\$10,000	\$0	(\$10,000)	-100%	
		Commercial Meters	\$0	\$0	\$0	\$0	\$30,000	\$30,000	#DIV/0!	
		Test Well Exploration	\$0	\$0	\$0	\$0	\$80,000	\$80,000	#DIV/0!	
		Water Treatment Facility	\$0	\$0	\$0	\$0	\$600,000	\$600,000	#DIV/0!	
		Water Feasibility/Water Source	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	

		Industrial Park Looping						\$0	\$0	#DIV/0!
		McRae Rd Water Main Upsizing						\$270,000	\$270,000	#DIV/0!
<b>Total Capital Priorities</b>			<b>\$309,414</b>	<b>\$471,867</b>	<b>\$63,817</b>	<b>\$318,000</b>	<b>\$1,328,000</b>	<b>\$1,010,000</b>	<b>318%</b>	
<b>Total Expenses</b>			<b>\$1,260,211</b>	<b>\$1,464,950</b>	<b>\$1,047,880</b>	<b>\$1,412,434</b>	<b>\$2,402,142</b>	<b>\$989,708</b>	<b>-4%</b>	
<b>Reserve Objectives:</b>										
	<b>03-2-408800-6505</b>	Transfer to Reserves	\$324,000	\$324,000	\$324,000	\$324,000	\$324,000	\$0	0%	
	<b>03-2-408800-6509</b>	Transfer to Surplus	\$253,618		\$34,683					
<b>Total Reserve Objectives</b>			<b>\$577,618</b>	<b>\$324,000</b>	<b>\$358,683</b>	<b>\$324,000</b>	<b>\$324,000</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>			<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$24,922</b>	<b>\$24,922</b>		

Village of Pemberton									
2023 Budget									
As at April 11, 2023									
Sewer Services									
Service Mandate:									
1 Safe and Healthy Community: Safe Wastewater Disposal									
2 Safe and Healthy Community: Safe Treatment and Environmental Disposal									
3 Reliable and trustworthy system									
Falls under Public Works and Parks Services									
		(Unaudited)							
		2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
		Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
<b>Revenues:</b>									
<i>Surplus Carryforward</i>		<i>(\$650)</i>	<i>(\$650)</i>	<i>(\$98,732)</i>	<i>(\$98,732)</i>	<i>(\$123,400)</i>	<i>(\$24,668)</i>	25%	
05-1-456100-1325	Sewer - Village User Rates	(\$924,162)	(\$889,999)	(\$1,027,956)	(\$963,034)	(\$1,027,956)	(\$64,922)	7%	(\$80,824)
05-1-456100-1326	Sewer - Frontage Taxes Reclassed	(\$212,064)	(\$216,521)	(\$216,000)	(\$212,065)	(\$212,065)	\$0	0%	
05-1-456100-1327	Sewer - Connection Fees	(\$37,400)	(\$16,000)	(\$17,900)	(\$16,000)	(\$17,900)	(\$1,900)	12%	
05-1-456100-1329	Sewer - Penalties	\$0	(\$10,000)	\$0	(\$10,000)	(\$1,000)	\$9,000	-90%	
05-1-456100-1333	Sewer - OB User Rates	(\$3,470)	(\$5,444)	(\$4,228)	(\$3,569)	(\$4,228)	(\$659)	18%	
05-1-456100-1334	Sewer - IP User Rate	(\$35,513)	(\$53,069)	(\$51,784)	(\$36,542)	(\$51,784)	(\$15,243)	42%	
05-1-456600-1450	Sewer - Investment Income	\$0	\$0	\$0	\$0		\$0	#DIV/0!	
05-1-457300-1925	Sewer - Other Revenue	\$0	\$0	\$0	\$0		\$0	#DIV/0!	
05-1-457300-1981	Sewer - LSA Annual Commuted Revenue	(\$2,229)	(\$2,229)	(\$2,229)	(\$2,229)	(\$2,229)	(\$0)	0%	
05-1-457500-1990	Funding For Capital Expenditures	\$0	(\$100,000)	\$0	\$0		\$0	#DIV/0!	
05-1-457600-6500	Sewer - Transfer from Reserves	(\$32,774)	(\$21,439)	\$0	(\$260,000)	(\$772,000)	(\$512,000)	197%	
<b>Total revenues</b>		<b>(\$1,248,262)</b>	<b>(\$1,315,350)</b>	<b>(\$1,418,830)</b>	<b>(\$1,602,171)</b>	<b>(\$2,212,563)</b>	<b>(\$610,392)</b>	<b>22%</b>	
<b>Operating Expenses:</b>									
05-2-458000-0000	Sewer - Administration	\$3,086	\$5,000	\$3,609	\$3,500	\$3,600	\$100	3%	
05-2-458000-6000	Sewer - Salaries	\$497,100	\$575,115	\$556,752	\$479,957	\$583,203	\$35,246	6%	
05-2-458000-6002	Sewer - Benefits	\$13,356	\$24,658	\$13,651	\$10,492	\$14,334	\$3,842	37%	
05-2-458000-6003	Sewer - Travel & Conference	\$481	\$800	\$814	\$831	\$750	(\$81)	-10%	
05-2-458000-6005	Sewer - Advertising	\$0	\$600	\$0	\$623	\$430	(\$193)	-31%	
05-2-458000-6006	Sewer - Insurance	\$35,865	\$38,139	\$34,065	\$39,627	\$36,306	(\$3,320)	-8%	
05-2-458000-6011	Sewer - Telephone	\$2,901	\$3,000	\$2,613	\$3,117	\$2,750	(\$367)	-12%	
05-2-458000-6012	Sewer - Hydro	\$49,563	\$49,370	\$48,340	\$51,295	\$49,500	(\$1,795)	-3%	
05-2-458000-6014	Sewer - IT/Software	\$2,841	\$3,000	\$9,215	\$4,100	\$8,000	\$3,900	95%	
05-2-458000-6020	Sewer - Training	\$1,063	\$1,500	\$0	\$1,559	\$2,000	\$442	28%	
05-2-458100-6101	Sewer - Legal	\$2,343	\$1,500	\$0	\$1,559	\$1,250	(\$309)	-20%	
05-2-458100-6102	Sewer - Engineering	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
05-2-458100-6103	Sewer - Contractors & Consultants	\$44,198	\$85,750	\$45,980	\$94,094	\$97,980	\$3,886	4%	
05-2-458200-6125	Sewer - Maintenance	\$149,954	\$135,626	\$140,069	\$161,851	\$156,878	(\$4,973)	-3%	
05-2-458200-6126	Sewer - Parts & Supplies	\$0	\$6,000	\$1,167	\$6,234	\$3,500	(\$2,734)	-44%	
05-2-458200-6127	Sewer - Hardware	\$0	\$0	\$495	\$0	\$500	\$500	#DIV/0!	
05-2-458200-6128	Sewer - Fuel	\$16	\$1,000	\$318	\$1,039	\$1,000	(\$39)	-4%	
05-2-458250-6023	Amortization Expense - Sewer	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
05-2-458900-6525	Sewer - Interest Expense	\$55,322	\$74,542	\$50,887	\$74,542	\$74,542	\$0	0%	
05-2-458900-6527	Sewer - Principal Payment	\$136,703	\$139,751	\$136,703	\$139,751	\$139,751	\$0	0%	
<b>Total Operating Expenses</b>		<b>\$994,792</b>	<b>\$1,145,351</b>	<b>\$1,044,676</b>	<b>\$1,142,169</b>	<b>\$1,176,274</b>	<b>\$34,104</b>	<b>3%</b>	
<b>Key Priorities:</b>									
05-2-458400-6170	Project - General Expense - Sewer PLC Upgrade			-		20,000			
<b>Total Key Priorities</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0%</b>	
<b>Capital Priorities:</b>									
05-2-458400-6553	Project - Cap. Village Core Exp - Sewer								
	Winch	\$4,956	\$0	\$50,754	\$0		\$0	#DIV/0!	
	Surge Suppressor & Compressor	\$10,791	\$0		\$0		\$0	#DIV/0!	
	Village Wide Scada Upgrades	\$5,864	\$50,000		\$50,000	\$50,000	\$0	0%	

	Outfall Inline Flushing System	\$11,188	\$10,000		\$10,000	\$10,000	\$0	0%	
	2 Variable Frequency Drives	\$0	\$10,000		\$10,000	\$36,000	\$26,000	260%	
	Control Panel Repair/Replacement	\$4,931	\$0		\$0		\$0	#DIV/0!	
	Inflow/Infiltration Study	\$0	\$0		\$50,000		(\$50,000)	-100%	
	Walnut Lift Station Design	\$0	\$0		\$40,000		(\$40,000)	-100%	
	Walnut Lift Station Upgrade					\$556,000	\$556,000	#DIV/0!	
							\$0	#DIV/0!	
		\$0	\$0		\$0		\$0	#DIV/0!	
<b>05-2-458400-6554</b>	<b>Project - Cap. Ind Park Exp - Sewer</b>	\$0	\$0	\$0	\$0		\$0	#DIV/0!	
	Industrial Park Generator	\$0	\$100,000		\$100,000	\$100,000	\$0	0%	
	UV System Upgrade					\$20,000	\$20,000	#DIV/0!	
							\$0	#DIV/0!	
<b>Total Capital Priorities</b>		<b>\$37,730</b>	<b>\$170,000</b>	<b>\$50,754</b>	<b>\$260,000</b>	<b>\$772,000</b>	<b>\$512,000</b>	<b>197%</b>	
<b>Total Expenses</b>		<b>\$1,032,522</b>	<b>\$1,315,351</b>	<b>\$1,095,430</b>	<b>\$1,402,169</b>	<b>\$1,968,274</b>	<b>\$546,104</b>	<b>40%</b>	
<b>Reserve Objectives:</b>									
<b>05-2-458800-6505</b>	Transfer to Reserves	\$117,007	\$0	\$200,000	\$200,000	\$240,000	\$40,000	20%	Reserves used alloc to projects
<b>05-2-458800-6509</b>	Transfer to Surplus	\$98,732	\$0	\$123,400			\$0	#DIV/0!	
<b>Total Reserve Objectives</b>		<b>\$215,739</b>	<b>\$0</b>	<b>\$323,400</b>	<b>\$200,000</b>	<b>\$240,000</b>	<b>\$40,000</b>	<b>#DIV/0!</b>	
<b>(Surplus)/Deficit</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$4,288)</b>	<b>(\$24,288)</b>		



<b>Village of Pemberton</b>									
<b>2023 Budget</b>									
<b>As at April 11, 2023</b>									
<b>Transit</b>									
<b>Service Mandate:</b>									
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									
			(Unaudited)						
			2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over
			Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)
									Comments
<b>Revenues:</b>									
<b>Allocate to Transit General Taxation</b>			<b>(\$69,908)</b>	<b>(\$69,908)</b>	<b>(\$111,352)</b>	<b>(\$92,793)</b>	<b>(\$131,420)</b>	<b>(\$38,627)</b>	<b>42%</b>
<b>Surplus Carryforward</b>			<b>\$0</b>			<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>514%</b>
01-1-507300-1925	Transit - Other Revenue		\$0	\$0	(\$20,000)	\$0		\$0	#DIV/0!
01-1-507600-6500	Transit - Transfer from Reserve		(\$73,211)	(\$212,891)	\$0	(\$63,134)	(\$40,002)	\$23,132	-37%
01-1-507700-1700	Adult Monthly Passes		(\$34,365)	(\$8,498)	(\$24,145)	(\$6,238)	(\$44,205)	(\$37,967)	609%
01-1-507700-1701	Senior/Student Monthly Passes		(\$8,500)	(\$2,393)	(\$7,190)	(\$1,543)	(\$14,277)	(\$12,734)	825%
01-1-507700-1702	Adult Commuter Tickets		(\$16,992)	(\$9,416)	(\$8,208)	(\$3,085)	(\$14,657)	(\$11,572)	375%
01-1-507700-1703	Senior/Student Tickets		(\$3,030)	(\$560)	(\$2,430)	(\$550)	(\$4,339)	(\$3,789)	689%
01-1-507700-1704	Local Adult Tickets		(\$9,720)	(\$2,007)	(\$5,240)	(\$1,765)	(\$9,357)	(\$7,592)	430%
01-1-507700-1705	Local Senior/Student Tickets		(\$1,440)	(\$162)	(\$936)	(\$261)	(\$1,671)	(\$1,410)	540%
01-1-507700-1706	Local Transit Farebox		(\$39,130)	(\$9,200)	(\$19,918)	(\$47,273)	(\$35,569)	\$11,704	-25%
01-1-507700-1710	Greyhound Ticket Sales			\$0	\$0	\$0		\$0	#DIV/0!
01-1-507700-1720	Whistler Transit Farebox Contribution		(\$36,634)	(\$12,479)	(\$24,542)	(\$40,000)	(\$40,000)	\$0	0%
01-1-507700-1721	BC Bus Pass Programme		(\$10,679)	(\$13,204)	(\$8,039)	(\$13,305)	(\$13,305)	\$0	0%
01-1-507700-1723	BCT Municipal Admin Charge Allowance		(\$10,056)	(\$8,706)		(\$8,881)	(\$9,058)	(\$177)	2%
	Other Revenue				(\$12,130)	(\$47,273)		\$47,273	-100%
01-1-507700-1724	Partner Contributions		(\$139,816)	(\$139,816)	(\$167,028)	(\$185,587)	(\$177,805)	\$7,782	-4%
01-1-507700-1725	BCT Contributions		(\$390,544)	(\$292,676)	(\$298,616)	(\$449,966)	(\$474,378)	(\$24,412)	5%
<b>Total revenues</b>			<b>(\$844,025)</b>	<b>(\$781,916)</b>	<b>(\$709,774)</b>	<b>(\$961,654)</b>	<b>(\$1,010,044)</b>	<b>(\$48,390)</b>	<b>5%</b>
<b>Operating Expenses:</b>									
01-2-508000-7000	Transit - Admin Fee		\$0	\$8,706	(\$16,367)	\$0		\$0	#DIV/0!
01-2-508000-7001	Transit - Operating Contract		\$843,624	\$772,459	\$665,595	\$924,146	\$974,283	\$50,137	5%
01-2-508000-7002	Transit - Greyhound Ticket Purchases		\$0	\$0	\$0	\$0		\$0	#DIV/0!
	Transit - Lease Fees		\$0	\$0	\$206	\$37,508	\$35,760	(\$1,748)	-5%
01-2-508000-7005	Transit - Misc Expense		\$401	\$750	\$0	\$0		\$0	#DIV/0!
	Transfer to Partner Surplus Carryforward		\$0	\$0	\$0	\$0		\$0	#DIV/0!
01-2-508800-6509	Transfer to Partner Reserve (Restricted)		\$0	\$0	\$0	\$0		\$0	#DIV/0!
<b>Total Operating Expenses</b>			<b>\$844,025</b>	<b>\$781,915</b>	<b>\$649,434</b>	<b>\$961,654</b>	<b>\$1,010,043</b>	<b>\$48,389</b>	<b>5%</b>
<b>Key Priorities:</b>									
<b>Total Key Priorities</b>									
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Priorities:</b>									
<b>Total Capital Priorities</b>									
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expenses</b>			<b>\$844,025</b>	<b>\$781,915</b>	<b>\$649,434</b>	<b>\$961,654</b>	<b>\$1,010,043</b>	<b>\$48,389</b>	<b>5%</b>
<b>Reserve Objectives:</b>									
					<b>60,338</b>				
<b>Total Reserve Objectives</b>			<b>\$0</b>	<b>\$0</b>	<b>\$60,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>(Surplus)/Deficit</b>			<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$1)</b>	<b>(\$2)</b>	

<b>Village of Pemberton</b>										
<b>2023 Budget</b>										
<b>As at April 11, 2023</b>										
<b>Airport Services</b>										
<b>Service Mandate:</b>										
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										
			(Unaudited)							
			2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
			Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
<b>Revenues:</b>										
Allocate to Airport General Taxation			(\$23,108)	(\$23,108)	(\$29,701)	(\$29,701)	(\$41,953)	(\$12,252)	41%	
Surplus Carryforward			(\$863)	(\$563)			\$0	\$0	#DIV/0!	
07-1-557100-1602	Air - Lease & Maintenance Fees		(\$40,008)	(\$39,827)	(\$36,845)	(\$40,000)	(\$40,000)	\$0	0%	
07-1-557200-1671	Grant - Provincial Project - General		\$0	\$0		\$0	\$0	\$0	#DIV/0!	
01-1-57300-1920	Airport - Recovery Revenue		(\$6,216)	\$0	(\$2,894)	\$0	(\$4,000)	(\$4,000)	#DIV/0!	
07-1-557300-1925	Airport - Other Revenue		(\$556)	(\$5,000)	(\$1,677)	(\$5,000)	(\$2,000)	\$3,000	-60%	Winter Training, Periodic Filming
07-1-557300-1931	Airport - Tie Down Fees		(\$1,010)	(\$1,000)	(\$760)	(\$1,000)	(\$1,000)	\$0	0%	
07-1-557300-1932	Airport - Landing Fees		(\$820)	(\$600)	\$600	(\$820)	(\$820)	\$0	0%	
<b>Total revenues</b>			<b>(\$72,580)</b>	<b>(\$70,098)</b>	<b>(\$71,277)</b>	<b>(\$76,521)</b>	<b>(\$89,773)</b>	<b>(\$13,252)</b>	<b>17%</b>	
<b>Operating Expenses:</b>										
07-2-558000-0000	Airport - Admin		\$75	\$500	\$77	\$75	\$50	(\$25)	-33%	
07-2-558000-6000	Airport - Salaries		\$55,079	\$57,692	\$61,640	61,248	\$65,645	\$4,397	7%	
07-2-558000-6005	Airport - Advertising		\$569	\$600	\$281	\$600	\$858	\$258	43%	
07-2-558000-6006	Airport - Insurance		\$4,756	\$5,355	\$4,866	\$5,355	\$4,919	(\$436)	-8%	
07-2-558000-6010	Airport - Sundry		\$0	\$200	\$64	\$200	200	\$0	0%	
07-2-558000-6012	Airport - Hydro		\$1,482	\$1,750	\$1,725	\$1,600	\$1,600	\$0	0%	PAWS Society
07-2-558000-6014	Airport - IT		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
07-2-558100-6101	Airport - Legal		\$22,008	\$3,000	\$27,122	\$6,000	\$10,000	\$4,000	67%	
07-2-558100-6102	Airport - Engineering		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
07-2-558100-6103	Airport - Contractors & Consultants		\$0	\$0	(\$1,500)	\$0	\$0	\$0	#DIV/0!	
07-2-558200-6125	Airport - Maintenance		\$503	\$500	\$0	\$943	\$2,000	\$1,057	112%	East Taxiway Gate Replacement, Grass Cutting
07-2-558200-6126	Airport - Parts & Supplies		\$0	\$500	\$0	\$500	\$500	\$0	0%	
07-2-558200-6176	Air - Roads		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	Snow Clearing
07-2-558250-6023	Amortization Expense - Airport		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
07-2-558400-6173	Projects - Recoverable Airport Expenses		\$6,216	\$0	\$8,710	\$0	\$4,000	\$4,000	#DIV/0!	
<b>Total Operating Expenses</b>			<b>\$90,687</b>	<b>\$70,097</b>	<b>\$102,988</b>	<b>\$76,521</b>	<b>\$89,773</b>	<b>\$13,251</b>	<b>17%</b>	
<b>Key Priorities:</b>										
<b>Total Key Priorities</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>Capital Priorities:</b>										
<b>Total Capital Priorities</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>Total Expenses</b>			<b>\$90,687</b>	<b>\$70,097</b>	<b>\$102,988</b>	<b>\$76,521</b>	<b>\$89,773</b>	<b>\$13,251</b>	<b>9%</b>	
<b>Reserve Objectives:</b>										
<b>Total Reserve Objectives</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>(Surplus)/Deficit</b>			<b>\$18,107</b>	<b>\$0</b>	<b>\$31,711</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$2)</b>		





01-2-608200-6125	Maintenance/ Security	125,793	163,895	159,009	(4,886)	-3.0%
01-2-608200-6126	Rec - Parts & Supplies	29,285	11,250	33,495	22,245	197.7%
01-2-608200-6127	Hardware	3,698	8,500	9,200	700	8.2%
01-2-608200-6128	Fuel	1,125	1,250	1,750	500	40.0%
01-2-608200-6129	Servicing	-	1,500	1,650	150	10.0%
01-2-608400-6170	Projects - General	4,040	20,000	14,750	(5,250)	-26.3%
01-2-608400-6550	Project - Capital Land Expense - Rec	-	-	-	-	#DIV/0!
01-2-608400-6601	Operating Costs - Adult Programs	55,839	26,180	45,180	19,000	72.6%
01-2-608400-6602	Operating Costs - Childrens Programs	19,582	31,077	19,636	(11,441)	-36.8%
01-2-608400-6603	Operating Costs - Summer Camp	31,462	33,531	31,630	(1,901)	-5.7%
01-2-608400-6604	Operating Costs - Special Events	7,621	6,096	25,000	18,904	310.1%
01-2-608400-6605	Operating Costs - Fitness Centre	37,195	37,744	37,750	6	0.0%
	<b>Operating Expenses</b>	<b>1,219,329</b>	<b>1,196,124</b>	<b>1,424,987</b>	<b>228,863</b>	<b>19.1%</b>
01-2-608800-6505	Transfer to Capital Reserve	95,000	95,000	95,000	-	0.0%
01-2-608800-6509	Transfer to Surplus	-	-	-	-	#DIV/0!
	<b>Reserves</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>	<b>0.0%</b>
						<b>#DIV/0!</b>
00-0-000000-0000	<i>Gain/Loss of Tangible Capital Asset</i>					<i>#DIV/0!</i>
01-2-608400-6551	Project - Cap. Mach & Equip. Exp - Rec	26,027	53,500	132,500	79,000	147.7%
01-2-608400-6552	Project - Cap. Eng. Struct. - Rec	62,586	74,548	15,000	(59,548)	-79.9%
01-2-608400-6557	Project - Cap - Building Rec	840	51,000	80,000	29,000	56.9%
	<b>Capital</b>	<b>89,453</b>	<b>179,048</b>	<b>227,500</b>	<b>48,452</b>	<b>27.1%</b>
						<b>#DIV/0!</b>
	<b>Total Expenses</b>	<b>1,403,782</b>	<b>1,470,173</b>	<b>1,747,487</b>	<b>277,315</b>	<b>18.9%</b>
						<b>#DIV/0!</b>
	<b>Operating (Surplus)/Deficit</b>	<b>(175,622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40.8%</b>