

# VILLAGE OF PEMBERTON

## BYLAW No. 961, 2024

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A bylaw of the Village of Pemberton to establish the Five Year Financial Plan beginning in the year 2024.

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The Council of the Village of Pemberton, in open meeting assembled, enacts as follows:

### CITATION

1. This Bylaw may be cited for all purposes as the "Village of Pemberton 2024-2028 Five Year Financial Plan Bylaw No. 961, 2024."

### GENERAL

2. Schedule "A" attached to this bylaw forms part of this bylaw and is the Village of Pemberton Five Year Financial Plan established with the year ending December 31, 2024.

**READ A FIRST TIME** this 7<sup>th</sup> day of May, 2024.

**READ A SECOND TIME** this 7<sup>th</sup> day of May, 2024.

**READ A THIRD TIME** this 7<sup>th</sup> day of May, 2024.

**ADOPTED** this 9<sup>th</sup> day of May, 2024.

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Mike Richman  
Mayor

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Gwendolyn Kennedy  
Corporate Officer

## Schedule A

<b>Village of Pemberton</b>								
<b>Five Year Financial Plan 2024-2028</b>								
<b>Consolidated as at May 2, 2024</b>								
			<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	
			<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues:</b>								
	Taxation		3,252,432	3,528,889	5,602,027	6,078,199	6,594,846	
	Water and sewer user rates		2,585,637	2,792,488	2,960,037	3,137,639	3,325,898	
	User charges		3,233,262	3,556,588	3,912,247	4,303,472	4,733,819	
	Penalties and interest income		4,315	24,205	24,689	25,183	25,687	
	Government transfers:							
	Provincial		2,310,203	2,735,000	1,070,000	7,565,000	1,075,000	
	Federal		2,676,767	7,300,000	390,000	6,000,000	2,500,000	
	Other local governments		2,151,441	2,194,470	336,007	5,342,727	950,000	
	Investment income		201,390	205,418	209,526	168,792	146,689	
	Other revenues		2,856,175	1,913,299	1,951,564	1,990,596	2,030,408	
	Collections for other governments		4,193,822	4,277,698	2,590,070	2,641,871	2,694,709	
			<b>23,465,444</b>	<b>28,528,054</b>	<b>19,046,168</b>	<b>37,253,479</b>	<b>24,077,055</b>	
			19,271,622					
<b>Expenditures:</b>								
	General government		3,320,260	3,453,415	3,557,319	3,666,030	3,778,003	
	Fire protection services		1,138,584	1,184,127	1,219,651	1,256,241	1,293,928	
	Development and planning services		1,322,787	1,375,699	1,416,970	1,459,479	1,503,263	
	Public works and parks		1,723,695	1,792,643	1,846,422	1,901,815	1,958,869	
	Recreation		1,671,486	1,721,583	1,773,183	1,826,329	1,881,069	
	Water utility		1,122,636	1,167,541	1,202,568	1,238,645	1,275,804	
	Sewer utility		1,073,766	1,116,716	1,150,218	1,184,724	1,220,266	
	Airport services		225,589	96,955	99,863	102,859	105,945	
	Transfers to other governments		4,193,822	4,277,698	2,590,070	2,641,871	2,694,709	
	Amortization Expense		1,513,875	1,923,754	2,046,633	2,805,434	2,998,240	
			<b>17,306,500</b>	<b>18,110,133</b>	<b>16,902,895</b>	<b>18,083,427</b>	<b>18,710,096</b>	
	<b>Annual Surplus/(Deficit)</b>		<b>6,158,944</b>	<b>10,417,922</b>	<b>2,143,272</b>	<b>19,170,052</b>	<b>5,366,959</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		(1,513,875)	(1,923,754)	(2,046,633)	(2,805,434)	(2,998,240)	
<b>Cash items NOT included in Annual (Surplus)/Deficit</b>								
	Capital expenditures		8,394,211	12,296,376	3,686,350	22,764,041	5,784,173	
	Loan Proceeds		(96,000)	(1,629,754)	(1,610,000)	(2,000,000)	(200,000)	
	Long term debt payments		235,395	370,395	595,395	760,000	910,000	
	Capital lease payments		160,212	291,038	391,038	416,038	424,019	
	Transfer to Statutory Reserves		-	523,948	523,948	523,948	523,948	
	Transfers from Statutory Reserves		(360,540)	(216,129)		(100,000)	(100,000)	
	Transfers to Non-Statutory Reserves		874,526	909,507	945,879	983,712	1,023,058	
	Transfers from Non-Statutory Reserves		(1,496,829)	(203,705)	(342,706)	(1,372,253)		
	Transfers to Unappropriated Surplus		-					
	Transfers from Unappropriated Surplus		(38,156)					
	<b>Financial Plan Balance</b>		<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	

**Village of Pemberton  
5 Year Financial Plan Bylaw No. 961, 2024  
2024 Revenue Policy Disclosure**

- The table below shows the proportion of proposed 2024 revenue raised from each funding source. One column shows the proposed revenue including Transfer to Other Governments and the other excluding the Transfers to Other Governments. Transfers to Other Governments are funds requisitioned by other government or government agencies for specifically defined projects.

The Village has a bylaw to charge specific administrative fees for various tasks, such as tax certificates, titles searches, rentals as well as other tasks including a 10% administrative fee. This bylaw was last updated July 27, 2021. By billing these fees to individual users, this allows a more realistic tax levy as the tax payers are not subjected to funding these miscellaneous expenses.

The Village of Pemberton will continue to seek other sources of revenue to reduce the reliance on property taxes.

Parcel Taxes are taxes levied for the purpose of paying the debt on the Municipality's Water and Sewer Infrastructure. The rates are reviewed annually to determine if they meet the required debt payment schedule for the upcoming fiscal year. Parcel Taxes are reviewed annually and updated in accordance with the *Community Charter Sec. 204*.

Revenue Sources 2024	Total Revenue including transfers to other governments	Total Revenue excluding transfers to other governments
	\$ 25,418,564.95	21,224,742.95
Property Taxes	28.08%	13.9%
Parcel Taxes	1.23%	1.5%
User Fees & Charges	22.89%	27.4%
Grants	28.08%	33.6%
DCCs	1.42%	1.7%
Other Revenues	12.03%	14.4%
Proceeds from Borrowing	0.38%	0.5%
Transfers	5.89%	7.1%
	100.00%	100.0%

*This Plan includes cost measures and recovery grants that assist with the financial pressures the community faces, and in support of economic recovery, as well as a focus on core service delivery.*

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2. a) The Provincial Class Multiples are established by the Provincial Government by *British Columbia Regulations 426/2003* and *439/2003*. These rates are used to calculate the tax rates for other government bodies (Collections for Other Governments) with the exception of the Squamish-Lillooet Regional District (SLRD). Both the Village and the SLRD’s tax rates are established by the multiples set by Council. Following is a comparison of the two multiples with the variance identified in bold:

	Village Multiples	Provincial Multiples
Class 1 – Residential	1.00	1.00
<b>Class 2 – Utilities</b>	<b>5.63</b>	<b>3.50</b>
Class 5 – Light Industry	3.40	3.40
<b>Class 6 – Commercial</b>	<b>2.25</b>	<b>2.45</b>
Class 7 – Non-Profit	1.00	1.00
Class 8 – Farm	1.00	1.00

- b) In addition, the Ministry also sets a ceiling for the maximum allowable rate for Class 2 (Utilities). Following is the regulation:

*BC Regulation 329/96* defines a rate ceiling for class 02 property for 2000 and subsequent years. The regulation states:

- “2. In setting the tax or levy rate for class 2 property for general municipal purposes, a municipality must not exceed the greater of
- a) \$40 for each \$1,000 of assessed value, and
  - b) 2.5 times the rate applicable to class 6 property for general municipal purposes in the municipality for the same taxation year.”

- c) Furthermore, those properties that were included in the 2011 Boundary Extension (Order in Council No. 165) under Class 2 (\*Utility), the tax rate is set each year as per Sections 5 and 6 of the Taxation (Rural Area) Act Regulation, BC Reg. 387/82.

The following table outlines the distribution of taxes between the property tax classes.

Property Class	Municipal Tax Rate	% of Total Property Assessment Value (\$1,731,995,497)	% of Total Property Tax
Residential (Class 01)	1.2771	66.6%	83.1%
Utilities (Class 02)	7.1835	0.6%	0.1%
Utilities (Class 02) Rural	3.7500	2.1%	0.9%
Light Industry (Class 05)	4.3420	6.6%	2.4%
Business/Commercial (Class 06)	2.8734	23.8%	13.2%
Rec/Non-Profit (Class 08)	1.2771	0.2%	0.3%
Farm (Class 09)	1.2771	0.0%	0.0%
<b>Total</b>		100.00%	100.00%

The 2023 Class 2 (Utility) Rural Tax Rate is 3.75 per each \$1,000 of actual value of property. This rate is set each year as per Sections 5 and 6 of the Taxation (Rural Area) Act Regulation, BC Reg. 387/82 as per Order in Council No. 165 (2011) Village Boundary Extension.

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3. Following is a list of permissive exemptions granted for the taxation year and the amount of municipal tax revenue forgone:

<b>Organization</b>	<b>Municipal Exemption</b>
Municipal Land and Buildings	\$ 5,396.25
BC Conference of Mennonite Brethren	\$ 470.10
Pemberton Childcare Society	\$ 1,033.17
Pemberton Lion's Society	\$ 2,144.25
Stewardship Pemberton	\$ 665.77
Pemberton Search and Rescue	\$ 537.33
Pemberton Legion	\$ 210.85
<b>Total Municipal Revenue Forgone</b>	<b>\$ 10,457.71</b>

In 2013, Council updated the Permissive Tax Exemption Policy to clarify the criteria, establish timelines for submission and to include an application form which will provide clear guidelines and deliverables for both Staff and the Applicant. Following is the updated Policy and Purpose:

**Permissive Tax Exemption Policy:**

The Village of Pemberton recognizes the significant value of organizations and groups in our community who provide worthwhile programs and services to our residents

The purpose of this Policy is to ensure that the organizations applying for a permissive tax exemption meet the criteria and that the application process is consistent and meets the goals, policies and general operating principles of the Village. The sources of Municipal revenue are limited and a request for an exemption must be considered in concert with other needs of the Village. Council will determine the amount of revenue to be foregone by permissive tax exemptions for non-profit organizations. Council at its sole discretion may grant varying percentages of tax exemptions up to 100% of the tax exemption.

Exemptions are not given to services that are otherwise provided on a private or for profit bases. This would provide an unfair competitive advantage and is not permitted as per Section 25 of the *Community Charter*.

Requests for permissive tax exemptions for organizations whose facilities are outside the boundaries of the Village of Pemberton will not be considered.

Further information, including the complete Policy and Application can be found on the following link on Village website:

[http://www.pemberton.ca/media/177127/Permissive\\_Tax\\_Exempt\\_Policy-Jun2013.pdf](http://www.pemberton.ca/media/177127/Permissive_Tax_Exempt_Policy-Jun2013.pdf)

**Village of Pemberton**  
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**2024 Revenue Policy Disclosure**

**Note 1**

General 2024 Assumptions:

- Municipal tax revenue rates increase by 9.8% in 2024
- Non Market Change (NMC) for 2024 Net General Taxable Values shows an average change in assessment value of 7.35% (NMC 6.37%, Market 0.99%). Some classes show higher change while others show lower change, than the average.
- Frontage tax is calculated on \$3.20 per meter for water and \$5.24 per meter for sewer. Frontage tax is amended based on the retiring or securing of debt.
- The Industrial Park Parcel Taxes equal the debt based on the overall costs of the project to install the water infrastructure to the Industrial Park in 2007. Only those properties that did not choose to commute (pay upfront) their cost are levied.
- User fees for water rates in 2024 will show increases compared with 2023 to reflect increases noted in the Water Service Agreement Schedule “C” Rates as well as budgeted operational cost pressures.
- User fees for sewer rates in 2024 will show increases compared with 2023 to reflect increases noted to cover budgeted operational cost pressures.

General 2024 – 2028 Assumptions:

- A 10% Administration Fee will be charged to individual user requests and tasks.
- Operating costs are increased to reflected ongoing pressures from inflation. Rates increase in 2024, and assumed to increase 8.5% in 2025 onward to meet long term pressures outlined in the budget and 5 year plan reviewed with Council in the 2024 budget process . This represents higher than average, and also highlight a gradual return to normal operation while transitioning out of impacts experienced as a result of the COVID – 19 pandemic, including but not limited to supply chain issues and labor challenges.
- Payroll and benefit related costs are projected to increase at a rate of 3% market (non-union) and 2.75% (union) in 2024. Non-union roles additionally include increases resulting from the Salary Review, which impacts roles differently in the organization.
- General debt collections, frontage and/or parcel taxes, will equal the general debenture interest and principle payments. This tax is paid by all property owners within the Village of Pemberton who have the ability to connect to the Village’s Infrastructure.

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- Plan for costing of Community Climate Action will continue development throughout the 2024-2028 Five Year Financial Plan.

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**Note 2**

**2024 – 2028 Capital Expenditures:**

VILLAGE OF PEMBERTON CAPITAL BUDGET	2024 BUDGET & 5 YEAR CAPITAL PLAN				
Project	Total Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Daycare Expansion	577,000				
E- charging Station	-	150,000	150,000	150,000	150,000
Municipal Hall and Council Chambers Building	-				4,000,000
Project - Cap. Mach & Equip. Exp - Fire Hoses, Nozzles Adapters	50,000	50,000	50,000	50,000	50,000
	10,000	5,000	5,000	5,000	10,000
Engine 10 Truck Replacement	224,000	629,754			
Ladder 1 Replacement			2,000,000		
Engine 11 Truck Replacement					750,000
Rescue 1 Replacement					650,000
Firehall Replacement				21,881,300	
Training Ground Upgrades			10,000		10,000
SPU Trailer- Firesmart	29,822	45,000	45,000		
Live Fire Training Facility	450,000				
EV Charger (Sea to Sky Joint Project)	20,000				



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VILLAGE OF PEMBERTON CAPITAL BUDGET	2024 BUDGET & 5 YEAR CAPITAL PLAN				
Project	Total Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Soccer Field and Amenity Building	2,272,970				
Multi Modal Transportation Hub	1,786,721				
Multi Modal Transportation Hub Phase 2		1,300,000			
Friendship Trail (Pemberton Farm Road East Upgrade)- Lighting	122,000				
Snow Blower attachment for Loader		30,000			
One Mile Lake Boardwalk Trail Upgrade	651,622	651,622			

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VILLAGE OF PEMBERTON CAPITAL BUDGET	2024 BUDGET & 5 YEAR CAPITAL PLAN				
Project	Total Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Pickup Truck			45,000		
Gravel Shed			50,000		
F550 Flat Deck- Replacing Mitsubishi Flat Deck 2007		75,000			
F150 w/ 8' bed- Garbage Truck	25,000				
Skid Steer w/ Snow Blower	96,000				
Western Star		350,000			
Flail Mower for tractor	20,000				
Ride-on lawn mower for Village core parks		30,000			
Open broom attachment for street sweeping		20,000			
Benchlands Stairs Overhaul/Upgrade		60,000			
PW Shop drainage		10,000			
Raised Crosswalk for PCC parking lot across Cottonwood		75,000			
Lot 8 Connector Multiuse Trail			150,000		
Community Barn Ice Rink			600,000		

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VILLAGE OF PEMBERTON CAPITAL BUDGET	2024 BUDGET & 5 YEAR CAPITAL PLAN				
Project	Total Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Scada Improvements	50,000	20,000	20,000		
Fernwood Watermain & PRV Replacement	630,000				
Leak Detection Device				30,000	
Hatch Alarm	18,000				
Test Well Exploration	100,000				
Commercial Meters	30,000				
Water Treatment Facility	100,000	8,000,000			
Water Feasibility/Water Source		100,000			
Industrial Park Looping				500,000	
McRae Rd Water Main Upsizing		300,000	300,000		
Village Wide Scada Upgrades	50,000				
Outfall Inline Flushing System	15,000				
Industrial Park Generator	120,000				
Inflow/Infiltration Study	50,000				

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VILLAGE OF PEMBERTON CAPITAL BUDGET	2024 BUDGET & 5 YEAR CAPITAL PLAN				
Project	Total Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Walnut Lift Station Design	23,116				
Walnut Lift Station Upgrade	614,900				
Lift Station #1	50,000				
UV System Upgrade			100,000		
WWTP condition assessment, Engineering review		100,000			
WWTP PLC Upgrade	50,000	150,000			
Fitness Centre Equipment, Site Capital Upgrades	53,060	45,000	46,350	47,741	49,173
Accessibility Project with Pemberton & District Library	80,000				
PDCC Building Capital Upgrades		50,000	50,000	50,000	50,000
Hardscape Youth Centre, Capital Youth Centre Upgrades	15,000		15,000		15,000
Den Duyf Site Capital Upgrades		50,000	50,000	50,000	50,000