

Date: February 25, 2020
To: Nikki Gilmore, Chief Administrative Officer
From: Lena Martin, Manager of Finance and Administration
Subject: 2020 Draft Budget Information

PURPOSE

To present to the Committee of the Whole the draft 2020 Budget for review and comment.

BACKGROUND

At the Regular Council Meeting No. 1503 held Tuesday, November 19, 2019, Council approved the 2020 budget deliberation schedule. This is the first of three sessions scheduled which will focus on the 2020 Operating, Project and Capital Expenses.

DISCUSSION AND COMMENTS

This is the first opportunity the Committee has to review the 2020 Budget as prepared through consultation with the Village Department Managers. The following is a list of calculations and allocations not apparent on the face of the budget:

- Taxes are shown with zero increases, this will be discussed during the Tax Impact deliberations and the Five Year Financial Plan deliberations to be held in March and April;
- Taxes are shown with no increase for Collections to Other Governments as taxes collected under the agreements for the Regional District, School District, Police, Sea to Sky Regional Hospital District, Municipal Finance Authority and BC Assessment are not a part of the Village of Pemberton deliberations;
- Transit is budgeted using the BC Transit estimated Revenues and Expenses from the Annual Service Agreement;
- Administration Salaries are expensed to the General Fund and reclassified to the Water, Sewer and Airport Funds as a proportionate share. The allocation to the Water Fund is 24%, the Sewer Fund is 22% and the Airport Fund is 3%. Public Works and Parks Salaries are not reclassified, they are allocated on a per hour basis for actual time spent;
- Salaries include a CPI increase of 2.1%, a new Full Time Bylaw Administrator for a half year term in 2020, a FT Emergency Services Coordinator and the Fire/Emergency Admin moving to Fire Admin exclusively. Cost of Living increase to wages is based on the Public Works Collective Agreement and Statistics Canada's growth on the Consumer Price Index (CPI). CPI estimates the cost to consumers for goods purchased in BC.
- Salaries for Public Works Staff have been increased by the current Collective Agreement for Union Staff;
- Salaries for Council have been increased by the current CPI rate of 2.1% as per the remuneration bylaw;

- All Capital Projects are identified in the first draft of the budget, approved new projects will be calculated into the operations budget for the tax implication session at the Committee of the Whole meeting scheduled for March 10th.
- Water and Sewer Capital Projects are fully funded by user fees and reserves and do not have additional tax implications.
- Capital Project requests make up the whole of the tax increase considerations with Operations remaining equal to the previous tax year requisition.

The Budget is presented with Operating Expenses separate from the New Capital projects with the exception of those currently in progress and funded by surplus which include:

- Municipal Hall Design
- Sea to Sky Invasive Species
- Economic Development Strategy
- Vadim Open upgrade
- Builders Grant
- PW Washroom Phase I (WCB)
- Asset Management Plan
- Bus Shelter Lighting
- Sign Relocation
- Water Rates Study
- Sewer Air Valves
- Sewer SCADA computer and license
- Sewer Rate Analysis

Reserves have been added to applicable departments to offset the taxes required for Future Capital Expenditures and to prepare for the breakdown of Capital Infrastructure (General and Roads, Fire Hall/Training Grounds and Fire Truck, Sewer System upgrades).

The future meetings tentatively scheduled, as approved at the Regular Council Meeting No. 1503 held Tuesday, November 19, 2019 are shown below.

Date	Description
TBD	Committee of the Whole Meeting <ul style="list-style-type: none"> • Council Budgeting Session #2– 2020 REVISED Operating, Project and Capital Expenses and Tax Implications
Tuesday, March 10 5:30 PM	Budget Information Session (prior to Council)
Tuesday, March 10	Committee of the Whole Meeting <ul style="list-style-type: none"> • 2020 Tax Implications from the Revised Roll
Tuesday, March 31 5:30 PM	<i>Committee of the Whole Meeting *Alternate week</i> <ul style="list-style-type: none"> • <i>Budgeting Session #3 – 2020 Capital and Project Budgets with final Tax Implications for final review and 5 Year Financial Plan prior to Bylaws coming forward for adoption.</i>
Tuesday, April 7 5:30 PM	Regular Council Meeting <ul style="list-style-type: none"> • 2020 - 2023 Five Year Financial Plan 1st, 2nd and 3rd readings (S.165 Community Charter)

Tuesday, April 21 5:30PM	Regular Council Meeting <ul style="list-style-type: none">• 2020 - 2023 Five Year Financial Plan 4th & Final• 2020 Tax Rates Bylaw 1st, 2nd, and 3rd readings
Tuesday, May 5 5:30PM	Regular Council Meeting <ul style="list-style-type: none">• 2020 Tax Rates Bylaw 4th & Final (S. 197 Community Charter)

COMMUNICATIONS

An advertisement has been placed in the Pique Newspaper on Thursday, February 20th, 2020, as well as included in the Village's eNEWS, on the Village Website and Facebook page.

As well, residents will again be able to participate in the budget process by submitting their questions to the Village at budget@pemberton.ca which can be found on the Village website as a link. The answers will be summarized and included in the Budget Information Session to be held on Tuesday, March 10, 2020 prior to the Regular Council meeting.

LEGAL CONSIDERATIONS

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

IMPACT ON BUDGET & STAFFING

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

INTERDEPARTMENTAL IMPACT & APPROVAL

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

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

Development of the 2020 draft budget has no impact on the region or neighboring jurisdictions at this time.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

POTENTIAL GOVERNANCE CONSIDERATIONS

The development of the 2020 Draft Budget meets with Strategic Theme Two: Good Governance being an open and accountable government and to fiscal responsibility. As well, it meets with Strategic Theme Three: Excellence in Service by continuing to deliver quality municipal services.

RECOMMENDATIONS

THAT the Committee of the Whole provide direction to Staff with respect to any changes to the 2020 Draft Budget as presented.

Attachments:

Appendix A – 2020 Draft Budget Worksheets

Submitted by:	Lena Martin, Manager of Finance and Administrative Services
CAO Approval by:	Nikki Gilmore, Chief Administrative Officer

Appendix A

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Admin General Taxation	1,536,094	1,536,094	1,573,789	37,695	102%
	Allocate Legislative General Taxation	111,741	111,741	118,869	7,128	106%
	Allocate Fire General Taxation	439,722	439,722	627,535	187,813	143%
	Allocate Development General Taxation	234,913	234,913	287,447	52,534	122%
	Allocate Public Works/ Parks General Taxation	1,110,347	1,110,347	1,575,563	465,216	142%
	Allocate Transit General Taxation	38,839	38,839	69,908	31,069	180%
	Allocate Rec General Taxation			157,746		
	Allocate Water Taxation	147,350	147,350	363,776	216,426	247%
	Allocate Sewer Taxation	65,624	65,624	267,059	201,435	407%
	Allocate Airport General Taxation	28,742	28,742	32,274	3,532	112%
01-1-005000-6501	Transfer to/from Surplus	(781,125)	(781,125)	(1,050,999)	(269,874)	135%
01-1-006000-1301	Residential (Class 1)	(978,025)	(976,063)	(1,059,203)	(83,140)	109%
01-1-006000-1302	Utilities (Class 2)	(58,925)	(59,539)	(58,925)	614	99%
01-1-006000-1305	Light Industry (Class 5)	(51,875)	(51,879)	(51,875)	4	100%
01-1-006000-1306	Commercial (Class 6)	(401,976)	(411,041)	(398,001)	13,040	97%
01-1-006000-1307	Frontage Collection	(301,005)	(300,098)	(300,094)	4	100%
01-1-006000-1308	Recreation/Non-Profit (Class 8)	(7,137)	(7,138)	(7,036)	102	99%
01-1-006000-1309	Farm (Class 9)	(469)	(469)	(469)	(0)	100%
01-1-006000-1310	Community Enhancement Levy	(14,865)	(15,000)	(15,000)	-	100%
01-1-006000-1311	Community Initiatives and Opportunities	(29,930)	(30,000)	-	30,000	0%
01-1-006000-1312	Community Centre Parcel Tax				-	0%
01-1-006000-1313	Tax Penalties	(60,412)	(55,000)	(60,000)	(5,000)	109%
01-1-006000-1314	Tax Interest	12,803	(17,000)	(20,000)	(3,000)	118%
01-1-006000-1315	Reserve Tax Collection	(205,999)	(206,950)	(260,950)	(54,000)	126%
01-1-006200-1350	GIL - BC Rail	(276)	(3,000)	(275)	2,725	9%
01-1-006200-1351	GIL - BC Hydro	(25,752)	(30,000)	(26,000)	4,000	87%
01-1-006200-1352	GIL - Federal Government	(5,974)	(6,000)	(6,000)	-	100%
01-1-006300-1375	1% Revenue Grant - Telus	(7,186)	(7,200)	(7,200)	-	100%
01-1-006300-1376	1% Revenue Grant - BC Hyrdo	(36,261)	(40,000)	(38,686)	1,314	97%
01-1-006300-1377	1% Revenue Grant - Shaw	(4,416)	(4,500)	(4,244)	256	94%
01-1-006400-1400	Collections for School	(1,511,416)	(1,254,595)	(1,511,416)	(256,821)	120%
01-1-006400-1401	Collections for Policing Costs	(246,171)	(205,533)	(246,171)	(40,638)	120%
01-1-006400-1402	Collections for SLRD	(1,127,825)	(947,233)	(1,127,825)	(180,592)	119%
01-1-006400-1404	Collections for STSRHD	(34,893)	(31,037)	(34,893)	(3,856)	112%
01-1-006400-1405	Collections for MFA	(227)	(174)	(227)	(53)	131%
01-1-006400-1406	Collections for BCAA	(51,097)	(42,948)	(51,097)	(8,149)	119%
01-1-006600-1450	Investment Interest Income	(9,076)	(20,000)	(20,000)	-	100%
01-1-006650-1450	Interest Revenue - Accounts Receivable	(12,450)	(2,000)	(5,000)	(3,000)	250%
01-1-006900-1504	Licenses - Commercial Vehicles	-	(600)	-	600	0%
01-1-007000-1550	Sundry Revenue	(6,119)	(6,000)	(6,000)	-	100%
01-1-007000-1551	Revenue - Tax Certificates	(3,920)	(4,000)	(4,000)	-	100%
01-1-007000-1552	VOP Admin Fee - Fire Protection	(17,299)	(17,299)	(17,299)	-	100%
01-1-007000-1553	VOP Admin Fee - Rescue Service	(5,454)	(5,454)	(5,454)	-	100%
01-1-007100-1600	Rentals	(76,050)	(70,000)	(76,050)	(6,050)	109%
01-1-007200-1671	Grants - Provincial - SFC	(398,687)	(380,000)	(398,687)	(18,687)	105%
01-1-007300-1555	SOS - Admin reclass	(8,167)	(5,000)	(5,000)	-	100%
01-1-007300-1556	SOS - Water Reclass	(342,200)	(346,808)	(426,269)	(79,462)	123%
01-1-007300-1557	SOS - Sewer Reclass	(313,684)	(317,907)	(390,747)	(72,840)	123%
01-1-007300-1558	SOS - Airport Reclass	(42,775)	(43,351)	(53,284)	(9,933)	123%
01-1-007400-1976	DCC's - Parks Contribution		-		-	0%
	Total Revenues	(3,452,943)	(2,988,568)	(2,670,410)	318,158	89%
01-2-008700-6475	Transfer - School Levy	1,520,208	1,254,595	1,511,416	256,821	120%
01-2-008700-6476	Transfer - Police Tax	247,353	205,533	246,171	40,638	120%
01-2-008700-6477	Transfer - SLRD	1,132,673	947,233	1,127,825	180,592	119%
01-2-008700-6479	Transfer - STSRHD	35,060	31,037	34,893	3,856	112%
01-2-008700-6480	Transfer - MFA	228	174	227	53	131%
01-2-008700-6481	Transfer - BCAA	51,344	42,948	51,097	8,149	119%
01-2-008800-6501	Reclass Frontage to Water Revenue Fund	100,343	99,985	99,985	-	100%
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund	200,661	200,113	200,113	-	100%
01-2-008800-6504	Transfer to General - Capital				-	0%
01-2-008800-6505	Transfer to Future Reserves - Capital	206,921	206,950	260,950	54,000	126%
01-2-008800-6509	Transfer to/from Future Reserves				-	0%
	Total Expenses	3,494,791	2,988,568	3,532,677	544,109	118%
	(Surplus) / Deficit	41,848	(0)	862,267		

1 Includes Non Market Change Taxes

2 CIOF moved to SLRD Requisition

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	<i>Allocate Admin General Taxation</i>	<i>(1,498,570)</i>	<i>(1,498,570)</i>	<i>(1,566,737)</i>	<i>(68,168)</i>	<i>105%</i>
	Surplus Carry Forward, 2019 Projects	(37,524)	(37,524)	(7,052)	30,472	19%
01-1-106800-1471	Fines - Dog Ticketing Fees	(50)	(200)	(51)	149	26%
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees	(2,730)	(2,500)	(2,785)	(285)	111%
01-1-106800-1473	Fines - Other Bylaw Enforcement Fines	(275)	(1,000)	(500)	500	50%
01-1-106900-1500	Admin - Application Fees	(36)	-	-	-	0%
01-1-106900-1502	Licenses - Dog	(6,025)	(5,000)	(6,025)	(1,025)	121%
01-1-106900-1503	Licenses - Business	(67,370)	(45,000)	(68,000)	(23,000)	151%
01-1-107200-1671	Grant - Provincial Project - General	(2,177)	(44,670)	(32,000)	12,670	72%
01-1-107200-1673	Grant - Other Project - General	(110,000)	(116,250)	-	116,250	0%
01-1-107200-1674	Contribution - Other Govt - General	(18,000)	(11,926)	(2,926)	9,000	25%
01-1-107200-1675	Contribution - Other - General	(200)	-	-	-	0%
01-1-107200-1676	Transit - Contributions	(8,307)	(8,307)	(8,307)	-	100%
01-1-107300-1925	Admin - Other Revenue - Misc	(3,957)	(3,000)	(4,000)	(1,000)	133%
01-1-107300-1927	Other Revenue - Gas Tax	-	-	-	-	0%
01-1-107500-1990	MFA Proceeds	-	-	(40,000)	(40,000)	0%
01-1-107600-6500	Admin - Transfer from Reserve	-	-	-	-	0%
	Total Revenues	(1,755,221)	(1,773,947)	(1,738,383)	35,564	98%
01-2-108000-0000	Admin - Building	545	-	500	-	-
01-2-108000-6000	Admin - Salaries	868,682	843,363	970,640	127,277	115%
01-2-108000-6002	Admin - Benefits	130,939	126,494	134,867	8,373	107%
	Employer Tax NEW	0	9,841	-	(9,841)	0%
01-2-108000-6003	Admin - Travel, Meals & Accomodation	9,712	15,000	12,000	(3,000)	80%
01-2-108000-6004	Admin - Interest, Comm. & Bank Fees	3,898	5,000	4,500	(500)	90%
01-2-108000-6005	Admin - Advertising	7,481	12,000	10,000	(2,000)	83%
01-2-108000-6006	Admin - Insurance	24,065	25,000	25,000	-	100%
01-2-108000-6007	Admin - Photocopier	4,380	4,728	4,750	22	100%
01-2-108000-6008	Admin - Postage	6,757	7,500	7,500	-	100%
01-2-108000-6010	Admin - Sundry	2,033	2,081	2,123	42	102%
01-2-108000-6011	Admin - Telephone	12,167	13,333	13,600	267	102%
01-2-108000-6012	Admin - Hydro	8,290	13,000	9,000	(4,000)	69%
01-2-108000-6013	Admin - Land Lease Fees	250	-	-	-	0%
01-2-108000-6014	Admin - IT/Software	40,048	43,630	45,500	1,870	104%
01-2-108000-6015	Admin - Elections	-	-	-	-	0%
01-2-108000-6016	Admin - Community School Expense	22,707	11,396	11,500	104	101%
01-2-108000-6019	Admin - Memberships and Prof. Fess	5,899	5,712	6,000	288	105%
01-2-108000-6020	Admin - Training	7,231	17,500	19,000	1,500	109%
01-2-108000-6021	Admin - Consultation & Special Evt.	4,804	5,000	5,000	-	100%
01-2-108000-6022	Admin - Bad Debt	-	-	-	-	0%
01-2-108000-6525	Admin - Debt Interest	3,472	11,728	8,788	(2,940)	75%
01-2-108000-6026	Admin - Website	9,543	8,100	9,600	1,500	119%
01-2-108000-6527	Admin - Debt Principal	88,105	67,630	54,974	(12,656)	81%
01-2-108000-6999	Penny Rounding Expense	(3)	-	-	-	0%
01-2-108100-6100	Admin - Accounting	27,452	26,000	28,000	2,000	108%
01-2-108100-6101	Admin - Legal	120,849	86,226	87,951	1,725	102%
01-2-108100-6103	Admin - Contract & Consultant Labour	12,386	45,000	25,000	(20,000)	56%
01-2-108100-6104	Admin - Records Management	9,269	10,000	10,200	200	102%
01-2-108200-6125	Admin - Maintenance	30,369	41,514	42,759	1,245	103%
01-2-108200-6126	Admin - Parts & Supplies	13,858	15,500	14,500	(1,000)	94%
01-2-108200-6127	Admin - Hardware	6,488	8,000	8,000	-	100%
01-2-108200-6128	Admin/Bylaw - Fuel & Oil	3,840	7,500	5,000	(2,500)	67%
01-2-108200-6129	Admin/Bylaw - Servicing	1,219	5,000	3,000	(2,000)	60%
01-2-108250-6023	<i>Amortization Expense - General</i>	-	-	-	-	0%
01-2-108300-6450	Promotions/Community Enhancement	14,477	15,000	15,000	-	100%
01-2-108300-6451	Community Init. & Oport. Fund	29,673	30,000	-	(30,000)	0%
01-2-108300-6454	Climate Action Carbon Tax Credits	2,475	2,000	2,500	500	125%
01-2-108400-6170	Project Admin - General Expense	169,053	189,560	32,000	(157,560)	17%
01-2-108400-6175	Admin - Bylaw Enforcement Exp	8,292	8,160	6,418	(1,742)	79%
01-2-108400-6454	Admin - Emergency Management	37,464	36,345	38,213	1,868	105%
	Total Operating Expenses	1,748,169	1,773,842	1,673,383	(100,459)	94%
01-2-108400-6550	Project - Capital Land Expense - Admin	-	-	-	-	0%
01-2-108400-6551	Project - Cap. Mach & Equip. Exp - Admin	-	-	-	-	0%
01-2-108400-6555	Project - Cap - Building	-	105	-	(105)	0%
	Total Capital Expenses	-	105	-	(105)	0%
	Community Wildfire Protection Plan CWPP (Total Project \$150,000)	-	-	25,000	25,000	0%
	Bylaw Truck Replacement MFA Funding	-	-	40,000	40,000	0%
	Emergency Services Coordinator FT (included in Salaries)	-	-	-	-	0%
	Total New Projects	-	-	65,000	65,000	0%
	(Surplus) / Deficit	(7,052)	(0)	-		

1 Emergency Services Coordinator

2 Vadim Open upgrade (Surplus/Project Carry Forward)

3 Add Bylaw Truck Debt Funding

4 Vadim Short Term Debt Completed

5 Computer Tower Replacement (4)

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Legislative General Taxation	(111,741)	(111,741)	(118,869)	(7,128)	106%
	Total Revenues	(111,741)	(111,741)	(118,869)	(7,128)	106%
01-2-158000-0000	Legislative Expenses - Other	1,456	2,871	2,000	(871)	70%
01-2-158000-6000	Legislative Indemnities	91,986	91,981	93,913	1,932	102%
01-2-158000-6002	Legislative - Benefits	1,625	388	1,706	1,318	439%
	Employer Tax NEW		1,801		(1,801)	0%
01-2-158000-6003	Leg. Exp. - Travel, Training & Accom.	20,772	12,000	15,000	3,000	125%
01-2-158000-6005	Leg. Exp. - Advertising	360	500	500	-	100%
01-2-158000-6006	Leg. Exp. - Insurance	750	1,000	750	(250)	75%
01-2-158000-6011	Leg. Exp. - Telephone	751	1,200	1,000	(200)	83%
01-2-158000-6014	Leg. Exp. - IT/Computer Allowance		-		-	0%
01-2-158000-6017	Governance Expenses - Public Relations		-		-	0%
	Total Expenses	117,700	111,741	114,869	3,128	103%
New Projects						
	Icompass Legislative Software (Annually)			4,000		
	Total New Projects	-	-	4,000		
	(Surplus) / Deficit	5,959	0	(0)		

1 2019 Strategic Planning and Additional Meeting Expense

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Fire General Taxation	(432,461)	(432,461)	(531,372)	(98,911)	123%
	Surplus/Deficit Fire	(7,262)	(7,262)	(96,163)	(88,902)	1324%
	Surplus/Deficit Resuce			(8,995)	(8,995)	0%
01-1-206500-1425	SLRD Contributions - Fire Protection	(176,638)	(176,514)	(224,472)	(47,959)	127%
01-1-206500-1426	SLRD Contributions - Rescue Service	(87,861)	(87,861)	(80,799)	7,062	92%
01-1-206510-1425	LilWat Contributions	(144,407)	(144,407)	(168,184)	(23,777)	116%
01-1-207201-1673	FD - Capital - Grants Other			(25,000)	(25,000)	0%
01-1-207300-1925	F/D - Other Revenue	(14,935)	(8,172)	(8,172)	-	100%
01-1-207500-1990	F/D - MFA Proceeds		-		-	0%
01-1-207600-6500	Fire - Transfer from Reserves				-	0%
	Total Revenues	(863,563)	(856,676)	(1,143,158)	(286,482)	133%
01-2-208000-0000	F/D - Rescue Dept Expense	78,866	87,861	89,794	1,933	102%
01-2-208000-6001	F/D - Honorarium & Wages	1 260,742	286,447	293,042	6,595	102%
01-2-208000-6002	F/D - Benefits	33,423	34,553	37,000	2,447	107%
	Employer Tax NEW		4,744		(4,744)	0%
01-2-208000-6003	F/D - Travel & Training	14,404	35,000	35,735	735	102%
01-2-208000-6004	F/D - Interest & Bank Charges	68			-	0%
01-2-208000-6005	F/D - Advertising	850	1,000	1,050	50	105%
01-2-208000-6006	F/D - Insurance	2 23,673	18,000	21,600	3,600	120%
01-2-208000-6009	F/D - Fees & Supplies	15,581	18,000	18,000	-	100%
01-2-208000-6010	F/D - Sundry	7,562	8,200	8,000	(200)	98%
01-2-208000-6011	F/D - Telephone	3 4,915	6,120	6,426	306	105%
01-2-208000-6012	F/D - Hydro	14,196	12,000	12,122	122	101%
01-2-208000-6014	F/D - IT/Software	9,922	7,195	7,411	216	103%
01-2-208000-6017	F/D - Rental Fees	23,162	25,735	25,735	-	100%
01-2-208000-6019	F/D - Memberships and Professional Fees	1,152	1,800	1,800	-	100%
01-2-208100-6101	F/D - Legal		1,000	1,050	50	105%
01-2-208200-6125	F/D - Maintenance	18,111	30,000	30,900	900	103%
01-2-208200-6126	F/D - Parts & Supplies	40,521	60,000	61,800	1,800	103%
01-2-208200-6128	F/D - Fuel & Oil	6,204	6,300	6,466	166	103%
01-2-208200-6129	F/D - Servicing	22,350	23,000	23,690	690	103%
01-2-208400-6170	Project - Non Capital Exp - Fire				-	0%
01-2-208600-6453	F/D - Public Relations	1,783	800	824	24	103%
01-2-208900-6525	Fire - Debt Servicing Interest Expense	12,457	12,611	12,166	(445)	96%
01-2-208900-6527	Fire - Debt Servicing Principal	31,324	31,170	31,615	445	101%
	Total Operating Expenses	621,266	711,536	726,226	14,691	102%
01-2-208800-6507	Transfer to Future Reserves - Fire Truck and/or Facilities			149,715	149,715	0%
01-2-208800-6507	Transfer to Future Reserves - Wildfire				-	0%
01-2-208800-6507	Transfer to Future Reserves - LilWat	96,640	96,640	168,184	71,544	174%
	Total Reserves	96,640	96,640	317,899	221,259	329%
	New Firehall Study			20,000	20,000	0%
	SCBA Tank Replacement 5 per year			7,500		
	Portable Radios for new recruits (14 @ 588 each)	40,499	48,500	8,232	(40,268)	17%
	Total Capital	40,499	48,500	35,732	(12,768)	74%
	Repeater for further signal reach down InShuk FSR			12,000	12,000	0%
	IPAD Command Centre for Engine 1 and Duty truck			2,800	2,800	0%
	Rope Rescue Equipment (For working on Low to moderate banks for Auto Extrication)			15,000	15,000	0%
	Rope Rescue Low Bank training			13,000	13,000	0%
	UBCM Training Grounds Grant \$45,500 Total			20,500	20,500	0%
	Total New Projects	-	-	63,300	63,300	0%
	(Surplus) / Deficit	(105,158)	-	0		

1 Assistant Chief Full Year

2 2019 Insurance Adjustment

3 Assistant Chief Telephone added

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME		2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	<i>Allocate Development General Taxation</i>		(234,913)	(234,913)	(287,447)	(52,534)	122%
	Surplus Carry Forward, 2019 Projects					-	
01-1-256900-1500	DS - Application Fees	1	(54,535)	(45,000)	(110,000)	(65,000)	244%
01-1-256900-1501	Licenses - Building Permits		(295,838)	(225,000)	(270,000)	(45,000)	120%
01-1-256900-1505	Permit - Water Sprinkling		(120)	-	-	-	0%
01-1-257200-1673	Grants - Other	2	(1,149)	-	(10,151)	(10,151)	0%
01-1-257300-1920	DS - Recovery Revenue		(62,512)	(100,000)	(75,000)	25,000	75%
01-1-257300-1925	DS - Other Revenue - Misc		-	-	-	-	0%
	Total Revenues		(649,067)	(604,913)	(752,598)	(147,685)	124%
01-2-258000-0000	DS - Admin	2	3,444	5,500	15,651	10,151	285%
01-2-258000-6000	DS - Salaries	3	314,372	338,512	384,928	46,416	114%
01-2-258000-6002	DS - Benefits		51,290	60,923	56,419	(4,504)	93%
	Employer Tax NEW			4,063		(4,063)	0%
01-2-258000-6003	DS - Travel, Meals & Accomodation		2,503	3,090	3,000	(90)	97%
01-2-258000-6005	DS - Advertising		4,992	5,934	5,500	(434)	93%
01-2-258000-6006	DS - Insurance		-	-	-	-	0%
01-2-258000-6011	DS - Telephone		1,285	1,600	2,100	500	131%
01-2-258000-6014	DS - IT/Software		11,387	14,000	12,000	(2,000)	86%
01-2-258000-6019	DS - Memberships and Professional Fess		1,334	2,040	2,400	360	118%
01-2-258000-6020	DS - Training		3,079	6,000	7,000	1,000	117%
01-2-258100-6101	DS - Legal		14,661	10,000	15,000	5,000	150%
01-2-258100-6102	DS - Engineering Consulting		-	-	-	-	0%
01-2-258100-6103	DS - Contractors & Consult.		33,598	49,950	41,650	(8,300)	83%
01-2-258200-6125	DS - Maintenance		-	-	-	-	0%
01-2-258200-6126	DS - Parts & Supplies		1,734	3,300	2,000	(1,300)	61%
01-2-258200-6128	DS - Fuel & Oil		1,038	-	1,100	1,100	0%
01-2-258400-6170	Project Dev.- Non Capital Exp		-	-	-	-	0%
01-2-258400-6173	Projects - Recoverable DS Expenses		62,512	100,000	75,000	(25,000)	75%
	Total Expenses		507,229	604,913	623,748	18,835	103%
01-2-258400-6552	Project - Cap. Eng. Struct. - DS		-	-	-	-	0%
01-2-258400-6557	DS Project - Capital Buildings		-	-	-	-	0%
	Total Capital Expenses		-	-	-	-	0%
New Projects/Capital							
	Affordable Housing Implementation Plan				6,750		
	DCC Bylaw				50,000		
	Climate Action Plan				30,000		
	OCP Review Phase I - third of Year (1 of 2)				34,000		
	Subdivision and Land Use Control Bylaw				8,100		
	Total New Projects		-	-	128,850		
	(Surplus) / Deficit		(141,838)	0	-		

1 Phase II Development

2 Builders Grant

3 Full Year GIS and Planner

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Public Works/ Parks General Taxation	(1,110,347)	(1,110,347)	(1,535,563)	(425,216)	138%
	Surplus Carry Forward, 2019 Projects	1	-	(40,000)	-	0%
01-1-307200-1671	Project - General - Prov. Grant	(5,982)	(21,500)	(5,394)	16,107	25%
01-1-307201-1671	Project Works Capital - Provincial Grant	(5,329,552)	(5,041,490)	(214,000)	4,827,490	4%
01-1-307201-1673	Grant Project - Other	-	(54,000)	-	54,000	0%
01-1-307201-1674	Capital Project - Contrib. - Other Govt	(300,000)	-	-	-	0%
01-1-307201-1675	Project Works - Contribution Other	(3,000)	(2,500)	-	2,500	0%
01-1-307300-1925	Works - Other Revenue - Misc	-	-	-	-	0%
01-1-007400-1975	DCC Roads Contribution		(50,000)	-	50,000	0%
01-1-007400-1976	DCC's - Parks Contribution		-	-	-	0%
01-1-307500-1990	MFA Proceeds PW	(570,464)	(30,000)	-	30,000	0%
01-1-307600-6500	Public Works - Transf fr Reserve	(626,714)	(638,700)	(152,000)	486,700	24%
01-1-357200-1673	Projects - General Parks - Grants Other	(75,473)	(12,500)	-	12,500	0%
01-1-357201-1672	Parks Cap.- Other Govt Contr	-	-	-	-	0%
01-1-357201-1673	Capital Grants - Other	(4,000)	(5,000)	-	5,000	0%
01-1-357600-6500	Parks - Transfer from Reserve	2	(8,000)	(8,000)	-	100%
	Total Revenues	(8,025,531)	(6,974,037)	(1,954,956)	5,019,080	28%
01-2-308000-0000	Works - Administration	369	1,585	1,500	(85)	95%
01-2-308000-6000	Works - Salaries	522,565	482,940	519,009	36,069	107%
01-2-308000-6002	Works - Benefits	69,836	77,700	73,328	(4,372)	94%
	Employer Tax NEW	-	9,346	-	(9,346)	0%
01-2-308000-6003	Works - Travel, Meals & Accomodation	2,901	3,141	3,000	(141)	96%
01-2-308000-6005	Works - Advertising	1,646	1,650	2,000	350	121%
01-2-308000-6006	Works - Insurance	20,964	30,191	28,000	(2,191)	93%
01-2-308000-6011	Works - Telephone	2,606	2,960	3,606	646	122%
01-2-308000-6012	Works - Hydro	23,386	29,487	24,555	(4,932)	83%
01-2-308000-6014	Works - IT Software	3,782	4,800	4,000	(800)	83%
01-2-308000-6019	Works - Memberships and Profesional Fees	710	600	746	146	124%
01-2-308000-6020	Works - Training	1,219	9,500	9,500	-	100%
01-2-308000-6174	Works - Labour Relations Expense	269	500	500	-	100%
01-2-308000-6525	Works - Equipment Interest	6,539	7,866	6,481	(1,385)	82%
01-2-308000-6527	Works - Equipment Principal	4	52,731	79,176	106,206	134%
01-2-308100-6101	Works - Legal	1,031	1,000	1,030	30	103%
01-2-308100-6102	Works - Engineering Consulting	-	-	-	-	0%
01-2-308100-6103	Works - Contractors & Consultants	4,575	27,500	25,000	(2,500)	91%
01-2-308200-6125	Works - Maintenance	38,116	53,000	53,000	-	100%
01-2-308200-6126	Works - Parts & Supplies	20,898	15,000	25,000	10,000	167%
01-2-308200-6128	Works - Fuel & Oil	27,641	30,000	30,000	-	100%
01-2-308200-6129	Works - Servicing	2,483	-	-	-	0%
01-2-308200-6176	Works - Road Maintenance	89,000	170,000	170,000	-	100%
01-2-308200-6177	Works - Trail Maintenance	12,616	20,000	6,788	(13,212)	34%
01-2-308400-6170	Project - Non Capital Exp - Works	6,951	55,000	60,000	5,000	109%
01-2-358000-6002	Parks - Benefits	-	-	-	-	0%
01-2-358000-6005	Parks - Advertising	165	-	-	-	0%
01-2-358000-6006	Parks - Insurance	12,680	11,069	13,060	1,991	118%
01-2-358000-6012	Parks - Hydro	5,187	5,000	5,446	446	109%
01-2-358200-6125	Parks - Maintenance	55,183	65,000	43,700	(21,300)	67%
01-2-358200-6126	Parks - Parts & Supplies	18,292	15,759	20,000	4,241	127%
01-2-358200-6127	Parks - Hardware	45	1,000	500	(500)	50%
01-2-358200-6128	Parks - Fuel & Oil	4,959	8,577	5,500	(3,077)	64%
01-2-358400-6170	Projects - General - Parks	-	-	-	-	0%
	Total Expenses	1,009,345	1,219,347	1,241,456	22,109	102%
01-2-308400-6551	Project - Cap. Mach & Equip. Exp - PW	26,483	7,000	-	(7,000)	0%
01-2-308400-6552	Project - Cap. Eng. Struct. - PW	6,871,131	5,667,690	331,000	(5,336,690)	6%
01-2-308400-6555	Project - Cap - Building	-	-	-	-	0%
01-2-358400-6550	Project - Capital Land Expense - Parks	-	-	-	-	0%
01-2-358400-6551	Project - Cap. Mach & Equip. Exp - Parks	26,932	30,000	-	(30,000)	0%
01-2-358400-6552	Project - Cap. Eng. Struct. - Parks	-	-	-	-	0%
	Total Capital Expenses	6,924,546	5,704,690	331,000	(5,373,690)	6%
01-2-358800-6509	Reserve - Transfer for Future Capital Expenditures	50,000	50,000	-	(50,000)	0%
	Total Reserves	50,000	50,000	-	(50,000)	0%

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
New Projects/Capital						
priority	Replace Dump Box			15,000		
priority	Replace Sander on 1 Ton			9,000		
priority	Industrial Park Culverts (3)			18,500		
priority	One Mile Lake Intake Works			15,000		
priority	Asset Management Sewer Analysis of CCTV footage			50,000		
priority	Dog Park on Lot 12			34,000		
priority	Sidewalk Tiyata to school			76,000		
priority	Reserves for Laneway Improvement between Walnut and Camus			40,000		
	Industrial Park Sign Expansion			15,000		
	Speed Readers (2) Farm Road East			10,000		
	Outdoor Ping Pong Pioneer Park			5,000		
	PW Showers Phase II			25,000		
	Electric Sign Roundabout			10,000		
	One Mile Lake Swingset upgrade			50,000		
	OML Trail Widening			10,000		
	Total New Projects	-	-	382,500	382,500	100%
	(Surplus) / Deficit	(41,640)	0	-		

- 1 PW Washroom Phase I 25K, Sign Relocation 3K, hydro wrap boxes 12K
- 2 Bus Shelter Lights Gas Tax hwy
- 3 2019 Insurance Adjustment
- 4 2019 and 2020 payments for Short Term Loan postponed

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Allocate Transit General Taxation	(38,839)	(38,839)	(69,908)	(31,069)	180%
01-1-507300-1925	Transit - Other Revenue	-	-	-	-	0%
01-1-507600-6500	Transit - Transfer from Reserve	1 (16,706)	-	-	-	0%
01-1-507700-1700	Adult Monthly Passes	(41,655)	(47,525)	(42,488)	5,037	89%
01-1-507700-1701	Senior/Student Monthly Passes	(11,728)	(13,340)	(11,963)	1,377	90%
01-1-507700-1702	Adult Commuter Tickets	(46,156)	(36,057)	(47,079)	(11,022)	131%
01-1-507700-1703	Senior/Student Tickets	(2,580)	(3,152)	(2,632)	520	83%
01-1-507700-1704	Local Adult Tickets	(9,840)	(8,660)	(10,037)	(1,377)	116%
01-1-507700-1705	Local Senior/Student Tickets	(792)	(822)	(808)	14	98%
01-1-507700-1706	Local Transit Farebox	(45,097)	(50,588)	(45,999)	4,589	91%
01-1-507700-1710	Greyhound Ticket Sales	-	-	-	-	0%
01-1-507700-1720	Whistler Transit Farebox Contribution	(48,937)	(41,340)	(49,916)	(8,576)	121%
01-1-507700-1721	BC Bus Pass Programme	(12,945)	(9,160)	(13,204)	(4,044)	144%
01-1-507700-1723	BCT Municipal Admin Charge Allowance	(8,307)	(8,027)	(8,473)	(446)	106%
01-1-507700-1724	Partner Contributions	(77,678)	(77,678)	(139,816)	(62,138)	180%
01-1-507700-1725	BCT Contributions	(286,937)	(289,547)	(292,676)	(3,129)	101%
	Total Revenues	(648,197)	(624,735)	(734,997)	(110,262)	118%
01-2-508000-7000	Transit - Admin Fee	8,307	8,307	8,307	(0)	100%
01-2-508000-7001	Transit - Operating Contract	1 639,013	612,998	651,793	38,795	106%
01-2-508000-7002	Transit - Greyhound Ticket Purchases	-	-	-	-	0%
01-2-508000-7005	Transit - Misc Expense	877	3,430	1,000	(2,430)	29%
01-2-508800-6509	Transfer to Partner Reserve (Restricted)	-	-	-	-	0%
	Total Expenses	648,197	624,735	661,100	36,365	106%
New Projects/Capital						
	Pemberton Local Service Sustainability			73,897		
	Total New Projects	-	-	(73,897)	(73,897)	0%
	(Surplus) / Deficit	(0)	-	-		

1 Transfer from Transit Reserve for Addl Run added 2019

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
Recreation Annual Budget (SLRD, Allocate Recreation General Taxation (June - December))						
01-1-606500-1674	SLRD Contributions - Recreation	(655,216)	(654,686)	(936,387)	(281,701)	143%
	<i>Surplus Carry Forward, 2019 Projects</i>			(157,746)	(157,746)	0%
01-1-606600-1450	Interest Revenue	(3,787)	(2,035)	(3,360)	(1,325)	165%
01-1-607200-1675	Grants - Contributions Other	-	(250)	(1,250)	(1,000)	500%
01-1-607201-1670	Grants - Federal Govt	-	-	(2,000)	(2,000)	0%
01-1-607201-1671	Grants - Provincial Govt	(600)	6,002	(1,000)	(7,002)	-17%
01-1-607201-1672	Grants - Other Govt	-	(2,123)	-	2,123	0%
01-1-607201-1673	Grants - Other	(1,480)	(1,100)	(3,600)	(2,500)	327%
01-1-607300-1600	Rec - Rental Fees	(77,815)	(74,294)	(167,484)	(93,191)	225%
01-1-607300-1925	Miscellaneous Revenue	(8,258)	(5,449)	(9,068)	(3,619)	166%
01-1-607500-1990	MFA Proceeds	(34,750)	(24,900)	(20,516)	4,384	82%
01-1-607600-6500	Transfer from Reserve	-	-	(25,000)	(25,000)	0%
01-1-607700-1726	Rec - Adult Program Revenue	(43,323)	(17,539)	(50,270)	(32,731)	287%
01-1-607700-1727	Rec - Children's Program Revenue	(52,942)	(17,602)	(77,675)	(60,073)	441%
01-1-607700-1728	Rec - Childrens Camp Revenue	(15,568)	(16,010)	(16,748)	(738)	105%
01-1-607700-1729	Rec - Special Event Revenue	(1,560)	625	(263)	(888)	-42%
01-1-607700-1730	Rec - Fitness Centre Revenue	(83,428)	(63,641)	(129,465)	(65,824)	203%
	Total Revenues	(978,727)	(873,002)	(1,601,831)	(728,830)	183%
01-2-608000-0000	General Administration	551	413	711	298	172%
01-2-608000-6000	Rec - Salaries	269,951	312,489	496,889	184,400	159%
01-2-608000-6002	Rec - Benefits	63,569	79,512	130,779	51,268	164%
01-2-608000-6003	Travel	902	2,744	3,568	825	130%
01-2-608000-6004	Interest & Bank Charges	5,579	2,225	9,000	6,775	405%
01-2-608000-6005	Advertising	1,025	2,210	3,150	940	143%
01-2-608000-6006	Insurance	(22)	(849)	3,225	4,074	-380%
01-2-608000-6007	Photocopier	5,350	5,344	8,000	2,656	150%
01-2-608000-6008	Postage	55	100	102	2	102%
01-2-608000-6009	Rec - Office Supplies	4,504	4,345	5,900	1,555	136%
01-2-608000-6010	Rec - Sundry	699	4,622	5,200	578	113%
01-2-608000-6011	Telephone	6,799	6,040	14,300	8,260	237%
01-2-608000-6012	Hydro	27,561	34,233	58,854	24,621	172%
01-2-608000-6014	IT/Software	10,199	14,582	33,608	19,026	230%
01-2-608000-6019	Memberships & Professional Fees	716	68	1,300	1,232	1903%
01-2-608000-6020	Training	835	3,114	8,250	5,136	265%
01-2-608000-6022	Rec - Bad Debt	95	-	-	-	-
01-2-608000-6025	Licenses & Permits	(477)	173	750	577	435%
01-2-608000-6525	Rec - Debt Servicing Interest Expense	208	664	5,387	4,722	811%
01-2-608000-6527	Rec - Debt Servicing Principal	1,089	(15,999)	4,107	20,106	-26%
01-2-608100-6101	Legal	-	4,135	2,530	(1,605)	61%
01-2-608100-6103	Contractors & Consultants	104,025	58,531	103,570	45,039	177%
01-2-608200-6125	Maintenance/ Security	118,349	135,569	185,531	49,962	137%
01-2-608200-6126	Rec - Parts & Supplies	10,539	5,300	6,766	1,466	128%
01-2-608200-6127	Hardware	9,004	4,983	9,000	4,017	181%
01-2-608200-6128	Fuel	662	(435)	1,450	1,885	-333%
01-2-608200-6129	Servicing	-	2,500	2,550	50	102%
01-2-608400-6170	Projects - General	8,702	15,823	2,550	(13,273)	16%
01-2-608400-6601	Operating Costs - Adult Programs	23,211	12,829	45,418	32,589	354%
01-2-608400-6602	Operating Costs - Childrens Programs	45,694	28,594	75,599	47,005	264%
01-2-608400-6603	Operating Costs - Summer Camp	21,559	12,760	14,235	1,475	112%
01-2-608400-6604	Operating Costs - Special Events	8,575	9,127	16,000	6,873	175%
01-2-608400-6605	Operating Costs - Fitness Centre	11,325	20,376	30,600	10,224	150%
	Total Expenses	760,833	766,122	1,288,878	522,757	168%
01-2-608400-6550	Project - Capital Land Expense - Rec	-	-	-	-	-
01-2-608400-6551	Project - Cap. Mach & Equip. Exp - Rec	41,090	33,130	41,500	8,370	125%
01-2-608400-6552	Project - Cap. Eng. Struct. - Rec	7,769	36,750	36,750	-	100%
01-2-608400-6557	Project - Cap - Building Rec	11,289	37,000	-	(37,000)	0%
	Total Capital Expenses	60,148	106,880	78,250	(28,630)	73%
01-2-608800-6509	Transfer to Reserve	-	-	95,000	95,000	0%
	Total Reserves	-	-	95,000	95,000	0%
New Capital Projects						
	Additional Basketball Court Expense			25,000		
	Replace existing Room D floor with a pulastic seamless multipurpose flooring			40,000		
	For height works on the facility			15,000		
	Replacement of existing heat system with a ductless split system			20,000		
	6 soccer nets - 2 standard size and 4 small			13,500		
				113,500		
New Projects						
	Clean the ground level fan coil units - coils and drains			3,384		
	Clean the top level fan coil units - coils and drains			3,384		
	Rebuild two of the geothermal unit circulation pumps			11,000		
	Addition of glycol to the geothermal loop as concentrations are lower than required.			4,500		
	Increase weekly youth leader hours by 3 hours per week.			3,935		
				26,203		
	(Surplus) / Deficit	(157,746)	-	(0)		
With New Projects	General Fund Total (Surplus) / Deficit	(405,627)	0	862,267		

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	<i>Allocate Admin General Taxation</i>					
	Surplus Carry Forward/ 2018 Projects	(147,350)	(147,350)	(363,776)	(216,426)	247%
03-1-406100-1325	Water - Village User Rates	1 (889,666)	(771,610)	(821,610)	(50,000)	106%
03-1-406100-1326	Water - Frontage Taxes Reclassed	(100,343)	(99,985)	(99,985)	-	100%
03-1-406100-1327	Water - Connection Fees	(18,375)	(20,000)	(20,000)	-	100%
03-1-406100-1329	Water - Penalties	(19,221)	(15,000)	(15,000)	-	100%
03-1-406100-1333	Water - OB User Rates	(27,711)	(26,297)	(26,297)	-	100%
03-1-406100-1334	Water - IP User Rates	(80,367)	(62,304)	(62,304)	-	100%
03-1-406100-1335	Water - PNID User Rates	(148,869)	(114,490)	(114,490)	-	100%
03-1-406600-1450	Water - Investment Income	-	(1,020)	(500)	520	49%
03-1-407201-1675	Capital Projects - Contributions	-	-	-	-	0%
03-1-407300-1925	Water - Other Revenue	2 (390)	-	(60,000)	(60,000)	0%
03-1-407600-6500	Water - Transfer from Reserve	-	(99,180)	(270,435)	(171,256)	273%
	Total Revenue	(1,432,292)	(1,357,236)	(1,854,398)	(497,162)	137%
03-2-408000-0000	Water - Administration	3,033	6,180	5,000	(1,180)	81%
03-2-408000-6000	Water - Salaries	3 420,192	458,451	519,681	61,230	113%
03-2-408000-6002	Water - Benefits	9,720	8,943	10,206	1,263	114%
	Employer Tax NEW		9,114		(9,114)	0%
03-2-408000-6003	Water - Travel & Training	-	1,500	1,000	(500)	67%
03-2-408000-6004	Water - Interest & Bank Charges	-	-	-	-	0%
03-2-408000-6005	Water - Advertising	541	2,060	1,800	(260)	87%
03-2-408000-6006	Water - Insurance	17,459	17,510	17,983	473	103%
03-2-408000-6011	Water - Telephone	2,995	2,883	3,085	202	107%
03-2-408000-6012	Water - Hydro	4 54,139	60,000	55,763	(4,237)	93%
03-2-408000-6014	Water - IT/Software	2,704	3,000	3,000	-	100%
03-2-408000-6018	Water - Purchases	16,126	26,420	26,610	190	101%
03-2-408000-6020	Water - Training	599	1,000	2,500	1,500	250%
03-2-408000-6022	Water - Bad Debt Expense	-	-	-	-	0%
03-2-408000-6025	Water - Licenses & Permits	-	4,737	4,500	(237)	95%
03-2-408100-6101	Water - Legal	1,049	2,000	1,500	(500)	75%
03-2-408100-6102	Water - Engineering	1,950	-	-	-	0%
03-2-408100-6103	Water - Contractors & Consultants	5 7,282	120,000	40,000	(80,000)	33%
03-2-408200-6125	Water - Maintenance	54,147	56,500	55,771	(729)	99%
03-2-408200-6126	Water - Parts & Supplies	1,515	5,500	2,000	(3,500)	36%
03-2-408200-6128	Water - Fuel	12,162	7,640	12,527	4,887	164%
03-2-408250-6023	Amortization Expense - Water	-	-	-	-	0%
03-2-408900-6525	Water - Interest Expense	51,536	51,536	52,726	1,190	102%
03-2-408900-6527	Water - Principal Payment	57,763	57,763	67,247	9,483	116%
03-2-409100-6024	Water - Contingency	-	-	-	-	0%
03-2-408400-6170	Project - Non Capital Exp - Water	-	500	-	(500)	0%
	Total Expenses	714,912	903,236	882,898	(20,338)	98%
03-2-408400-6553	Project - Cap. Village Core Exp - Water	29,604	130,000	-	(130,000)	0%
03-2-408400-6554	Project - Cap. Ind Park Exp - Water	-	-	-	-	0%
	Total Capital Expenses	29,604	130,000	-	(130,000)	0%
03-2-408800-6509	Transfer to/from Future Reserves	324,000	324,000	324,000	-	100%
	Total Reserves	324,000	324,000	324,000	-	100%
New Projects/Capital						
	"A" Service Hydrants			22,000		
	Hydrant Repair (Mountain View Manor)			5,000		
	Design Fernwood Watermain (2021 install date - 5 year Fin. Plan)			5,000		
	Culvert Installation			5,000		
	Hydrant Markers			3,000		
	PRV Service and Repair			10,000		
	Reservoir Cleaning			1,000		
	Scada/ Eagle Drive, Aster, Ridge, Software + Radio			70,000		
	Well 4 Construct - reallocate project surplus from Genset and Well 2			360,000		
	Fencing for Reservoir (Benchlands)			45,000		
	IPAD for field data			1,500		
	Chlorine Booster Pump			60,000		
	Water Truck w/crane			60,000		
	Total New Projects	-	-	647,500		
	(Surplus) / Deficit	(363,776)	0	-		

1 Increased Usage, no rate increase

2 MFA Equipment Borrowing

3 Increased Admin Expenses

4 PST exempt effective 2019

5 Water Rates Study, Water source Feasibility 20K, 2019 Project Surplus

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %
	Reclass General Taxation		-		-	0%
	Surplus Carry Forward/ 2019 Projects	(65,624)	(65,624)	(267,059)	(201,435)	407%
05-1-456100-1325	Sewer - Village User Rates	1 (825,727)	(780,651)	(802,029)	(21,378)	103%
05-1-456100-1326	Sewer - Frontage Taxes Reclassed	(200,661)	(200,113)	(200,113)	-	100%
05-1-456100-1327	Sewer - Connection Fees	(19,100)	(7,354)	(10,000)	(2,646)	136%
05-1-456100-1329	Sewer - Penalties	(16,325)	(7,354)	(10,000)	(2,646)	136%
05-1-456100-1333	Sewer - OB User Rates	(3,025)	(1,631)	(2,131)	(500)	131%
05-1-456100-1334	Sewer - IP User Rate	(41,350)	(16,878)	(35,000)	(18,122)	207%
05-1-456600-1450	Sewer - Investment Income	-	-	-	-	0%
05-1-457300-1925	Sewer - Other Revenue	-	-	-	-	0%
05-1-457300-1981	Sewer - LSA Annual Commuted Revenue	(2,229)	(2,229)	(2,229)	-	100%
05-1-457600-6500	Sewer - Transfer from Reserves	2		(240,000)		
	Total Revenues	(1,174,041)	(1,081,834)	(1,568,561)	(486,727)	145%
05-2-458000-0000	Sewer - Administration	3,085	5,000	5,000	-	100%
05-2-458000-6000	Sewer - Salaries	3 409,062	421,353	498,504	77,151	118%
05-2-458000-6002	Sewer - Benefits	10,088	9,458	10,592	1,134	112%
	Employer Tax NEW	-	8,401	-	(8,401)	0%
05-2-458000-6003	Sewer - Travel & Conference	1,104	1,000	1,000	-	100%
05-2-458000-6005	Sewer - Advertising		500	600	100	120%
05-2-458000-6006	Sewer - Insurance	31,293	31,191	31,919	727	102%
05-2-458000-6011	Sewer - Telephone	2,402	4,000	3,000	(1,000)	75%
05-2-458000-6012	Sewer - Hydro	4 47,738	51,500	49,170	(2,330)	95%
05-2-458000-6014	Sewer - IT/Software	2,295	3,000	3,000	-	100%
05-2-458000-6020	Sewer - Training		1,500	1,500	-	100%
05-2-458100-6101	Sewer - Legal	120	1,500	1,000	(500)	67%
05-2-458100-6102	Sewer - Engineering		-	-	-	0%
05-2-458100-6103	Sewer - Contractors & Consultants	5 17,731	50,000	35,000	(15,000)	70%
05-2-458200-6125	Sewer - Maintenance	94,362	128,089	142,000	13,911	111%
05-2-458200-6126	Sewer - Parts & Supplies	4,844	5,000	10,000	5,000	200%
05-2-458200-6127	Sewer - Hardware			23,000		
05-2-458200-6128	Sewer - Fuel	516		500	500	0%
05-2-458250-6023	Amortization Expense - Sewer		-	-	-	0%
05-2-458900-6525	Sewer - Interest Expense	74,012	74,012	74,012	-	100%
05-2-458900-6527	Sewer - Principal Payment	128,330	128,330	128,330	-	100%
	Total Expenses	826,982	923,834	1,018,128	94,293	110%
05-2-458400-6553	Project - Cap. Village Core Exp - Sewer	-	78,000	61,500	(16,500)	79%
05-2-458400-6554	Project - Cap. Ind Park Exp - Sewer	-	-	-	-	0%
	Total Capital Expenses	-	78,000	61,500	(16,500)	79%
05-2-458800-6509	Transfer to/from Future Reserves	80,000	80,000	120,000	40,000	150%
	Total Reserves	80,000	80,000	120,000	40,000	150%
	New Projects/Capital					
	Eagle Drive Pump rebuild			4,800		
	Scada/ 9 Lift Stations/ Software + Radio			50,000		
	Liftstation Pump Replace and Rebuild Industrial Park			22,000		
	Outfall NHC initial report/ Outfall Cascade			92,133		
	Outfall NHC permanent fix - Emergency Disaster Fund 20% Cost - 1 Million Estimate			200,000		
	Total New Projects	-	-	368,933	368,933	100%
	Suplus/Deficit	\$ (267,059)	\$ -	\$ (0)		

- 1 Reserve transfer increase \$40,000
- 2 Disaster Recovery transfer from Reserve
- 3 Increased Admin Expenses
- 4 PST exempt effective 2019
- 5 Sewer Rate Analysis Project Carry Forward

Village of Pemberton

Statement of Operation ending December 31, 2019

ACCOUNT CODE	ACCOUNT NAME	2019 Actual	2019 Budget	2020 Budget	yr to yr Budget \$	yr to yr Budget %	
	Reclass General Taxation	(28,742)	(28,742)	(17,738)	11,004	62%	
	Surplus Carry Forward, 2019 Projects			(14,536)	(14,536)		
07-1-557100-1602	Air - Lease & Maintenance Fees	1	(23,476)	(22,000)	(3,000)	114%	
07-1-557200-1671	Grant - Provincial Project - General				-		
07-1-557300-1925	Airport - Other Revenue		(22,106)	(6,000)	(10,000)	167%	
07-1-557300-1931	Airport - Tie Down Fees		(540)	(1,030)	30	97%	
07-1-557300-1932	Airport - Landing Fees		(1,200)	(1,030)	430	58%	
	Total Revenues		(76,064)	(58,802)	(68,874)	(10,072)	117%
07-2-558000-0000	Airport - Admin		72	525	500	(25)	95%
07-2-558000-6000	Airport - Salaries	2	46,465	45,351	56,899	11,548	125%
	Employer Tax NEW			884	(884)	0%	
07-2-558000-6002	Airport - Benefits			-	-	0%	
07-2-558000-6005	Airport - Advertising			525	600	75	114%
07-2-558000-6006	Airport - Insurance		4,093	3,781	4,175	394	110%
07-2-558000-6010	Airport - Sundry			210	200	(10)	95%
07-2-558000-6012	Airport - Hydro		1,747	3,136	2,000	(1,136)	64%
07-2-558000-6014	Airport- IT			515	500	(15)	97%
07-2-558100-6101	Airport - Legal		9,023	2,874	3,000	126	104%
07-2-558100-6102	Airport - Engineering		-	-	-	-	0%
07-2-558100-6103	Airport - Contractors & Consultants		-	-	-	-	0%
07-2-558200-6125	Airport - Maintenance		128	500	500	-	100%
07-2-558200-6126	Airport - Parts & Supplies			500	500	-	100%
07-2-558200-6176	Air - Roads			-	-	-	0%
07-2-558250-6023	Amortization Expense - Airport			-	-	-	0%
	Total Expenses		61,528	58,802	68,874	10,072	117%
07-2-558400-6552	Project - Capital Eng Struct - Air			-	-	-	0%
	Total Capital Expenses		-	-	-	-	0%
07-2-558800-6509	Transfer to/from Future Reserves			-	-	-	0%
	Total Reserves		-	-	-	-	0%
	Airport Fund Total (Surplus) / Deficit		(14,536)	-	(0)		

1 New Airport Lease added

2 Increased Admin Expenses

Village of Pemberton

Statement of Operation ending December 31, 2019

Consolidated	2019	2019	2020	Budget	Budget
	Actual	Budget	Budget	\$	%
Revenues:					
Taxation	2,177,680	2,220,877	2,313,958	93,081	104%
Water and sewer user rates	2,018,944	1,776,090	1,866,090	90,000	105%
User charges	2,172,626	1,965,890	2,605,058	639,168	133%
Penalties and interest income	47,996	24,354	30,000	5,646	123%
Government transfers:					
Provincial	5,736,998	5,481,658	651,081	(4,830,577)	12%
Federal	-	-	2,000	2,000	0%
Other local governments	1,382,122	1,077,516	1,412,768	335,252	131%
Investment income	12,863	23,055	23,860	805	103%
Other revenues	315,767	322,528	214,548	(107,980)	67%
Collections on behalf of other governments	2,971,629	2,481,520	2,971,629	490,109	120%
	16,836,624	15,373,488	12,090,992	(3,282,496)	79%
Expenditures:					
General government	2,425,961	2,442,688	2,394,378	(48,310)	98%
Fire protection services	589,942	680,366	694,611	14,246	102%
Development and planning services	507,229	604,913	623,748	18,835	103%
Public works and parks	956,614	1,140,171	1,135,250	(4,921)	100%
Recreation	759,744	782,121	1,310,975	528,854	168%
Water utility	657,149	845,473	815,652	(29,822)	96%
Sewer utility	698,652	795,504	889,798	94,293	112%
Airport services	61,528	58,802	68,874	10,072	117%
Transfers to other governments	2,986,866	2,481,520	2,971,629	490,109	120%
	9,643,685	9,831,558	10,904,914	1,073,356	111%
Annual (Surplus) / Deficit	(7,192,940)	(5,541,930)	(1,186,078)		
ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS					
Non-cash items included in Annual (Surplus)/Deficit					
Amortization on tangible capital assets				-	
Cash items NOT included in Annual (Surplus)/Deficit					
Capital expenditures	7,054,797	6,068,175	683,282	(5,384,893)	11%
Loan proceeds	(605,214)	(54,900)	(60,516)	(5,616)	110%
Long term debt payments	217,417	217,263	227,192	9,928	105%
Capital Equipment payments	141,925	130,807	165,287	34,479	126%
Transfers to/from Statutory Reserves	-	(50,000)	-	50,000	0%
Transfers from Non-Statutory Reserves	(643,420)	(745,880)	(695,435)	50,444	93%
Transfers to Non-Statutory Reserves	757,561	757,590	1,117,849	360,259	148%
Transfers to/(from) Unappropriated Surplus	(781,125)	(781,125)	(1,050,999)	(269,874)	135%
Financial Plan Balance	(1,050,999)	0	(799,419)		
General Fund (Surplus) / Deficit	(405,627)	0	862,267		
Water Fund (Surplus) / Deficit	(363,776)	0	-		
Sewer Fund (Surplus) / Deficit	(267,059)	-	(0)		
Airport Fund (Surplus) / Deficit	(14,536)	-	(0)		

Capital Projects 2020

Estimated Cost

Community Wildfire Protection Plan CWPP (Total Project \$150,000)	Admin		\$ 25,000.00		
Replace Bylaw Truck	Admin	MFA Funded	\$ 40,000.00	\$	65,000.00
Icompass Legislative Software (Annually)	Legislative		\$ 4,000.00	\$	4,000.00
Firehall Design	Fire	Approx 64% VOP	\$ 20,000.00		Shared Services
SCBA Tank Replacement 5 per year	Fire	Approx 64% VOP	\$ 7,500.00		Shared Services
Portable Radios for new recruits (14 @ 588 each)	Fire	Approx 64% VOP	\$ 8,232.00		Shared Services
Repeater for further signal reach down InShuk FSR	Fire	Approx 64% VOP	\$ 12,000.00		Shared Services
IPAD Command Centre for Engine 1 and Duty truck	Fire	Approx 64% VOP	\$ 2,800.00		Shared Services
Rope Rescue Equipment (For working on Low to moderate banks for Auto Extrication)	Fire	Approx 64% VOP	\$ 15,000.00		Shared Services
Rope Rescue Low Bank training	Fire	Approx 64% VOP	\$ 13,000.00		Shared Services
UBCM Training Grounds Grant	Fire	Approx 64% VOP	\$ 20,500.00		Shared Services
Transfer to Future Reserves - Fire Truck and/or Facilities 5 year Plan	Fire	Approx 64% VOP	\$ 149,715.00	\$	248,747.00
Climate Action Plan	Development		\$ 30,000.00		
OCP Review Phase I (1 of 2)	Development		\$ 34,000.00		
Affordable Housing Implementation Plan	Development		\$ 6,750.00		
Subdivision and Land Use Control Bylaw	Development		\$ 8,100.00		
DCC Bylaw	Development		\$ 50,000.00	\$	128,850.00
Speed Readers (2) Farm Road East	PW/Parks		\$ 10,000.00		
Replace Dump Box	PW/Parks		\$ 15,000.00		
Replace Sander on 1 Ton	PW/Parks		\$ 9,000.00		
Industrial Park Culverts (3)	PW/Parks		\$ 18,500.00		
Outdoor Ping Pong Pioneer Park	PW/Parks		\$ 5,000.00		
Sidewalk Tiyata to school	PW/Parks		\$ 76,000.00		
One Mile Lake Intake Works	PW/Parks		\$ 15,000.00		
PW Showers Phase II - WCB	PW/Parks		\$ 25,000.00		
Electric Sign Roundabout	PW/Parks		\$ 10,000.00		
Reserves for Laneway Improvement between Walnut and Camus	PW/Parks	Reserves	\$ 40,000.00		
One Mile Lake Swingset upgrade	PW/Parks		\$ 50,000.00		
OML Trail Widening	PW/Parks		\$ 10,000.00		
Industrial Park Sign Expansion	PW/Parks		\$ 15,000.00		
Asset Management Sewer Analysis of CCTV footage	PW/Parks	Reserves	\$ 50,000.00		
Dog Park on Lot 12	PW/Parks		\$ 34,000.00	\$	382,500.00
Pemberton Local Service Sustainability	Transit	Shared 1/3 VOP	\$ 73,897.00	\$	73,897.00 \$ 902,994.00
"A" Service Hydrants	Water	Surplus/Reserves	\$ 22,000.00		Funded
Hydrant Repair (Mountain View Manor)	Water	Surplus/Reserves	\$ 5,000.00		Funded
Design Fernwood Watermain (2021 install date - 5 year Fin. Plan)	Water	Surplus/Reserves	\$ 5,000.00		Funded
Culvert Installation	Water	Surplus/Reserves	\$ 5,000.00		Funded
Hydrant Markers	Water	Surplus/Reserves	\$ 3,000.00		Funded
PRV Service and Repair	Water	Surplus/Reserves	\$ 10,000.00		Funded
Reservoir Cleaning	Water	Surplus/Reserves	\$ 1,000.00		Funded
Scada/ Eagle Drive, Aster, Ridge, Software + Radio	Water	Surplus/Reserves	\$ 70,000.00		Funded
Well 4 Construct - reallocate project surplus from Genset and Well 2	Water	Surplus/Reserves	\$ 360,000.00		Funded
Fencing for Reservoir (Benchlands)	Water	Surplus/Reserves	\$ 45,000.00		Funded
IPAD for field data	Water	Surplus/Reserves	\$ 1,500.00		Funded
Chlorine Booster Pump	Water	Surplus/Reserves	\$ 60,000.00		Funded
Water Truck w/crane	Water	Surplus/Reserves	\$ 60,000.00	\$	647,500.00 Funded
Eagle Drive Pump rebuild	Sewer	Surplus/Reserves	\$ 4,800.00		Funded
Scada/ 9 Lift Stations/ Software + Radio	Sewer	Surplus/Reserves	\$ 50,000.00		Funded
Liftstation Pump Replace and Rebuild Industrial Park	Sewer	Surplus/Reserves	\$ 22,000.00		Funded
Outfall NHC initial report/ Outfall Cascade	Sewer	Surplus/Reserves	\$ 92,133.00		Funded
Outfall NHC permanent fix - Emergency Disaster Fund 20% Cost - 1 Million Estimate	Sewer	Surplus/Reserves	\$ 200,000.00	\$	368,933.00 Funded
Additional Basketball Court Expense	Rec	Approx 50% VOP	\$ 25,000.00		PVUS
Replace existing Room D floor with a pulastic seamless multipurpose flooring	Rec	25K Reserves	\$ 40,000.00		PVUS
For height works on the facility	Rec	Approx 50% VOP	\$ 15,000.00		PVUS
Replacement of existing heat system with a ductless split system	Rec	Approx 50% VOP	\$ 20,000.00	Capital	PVUS
6 soccer nets - 2 standard size and 4 small	Rec	Approx 50% VOP	\$ 13,500.00		PVUS
Clean the ground level fan coil units - coils and drains	Rec	Approx 50% VOP	\$ 3,384.00		PVUS
Clean the top level fan coil units - coils and drains	Rec	Approx 50% VOP	\$ 3,384.00		PVUS
Rebuild two of the geothermal unit circulation pumps	Rec	Approx 50% VOP	\$ 11,000.00		PVUS
Addition of glycol to the geothermal loop as concentrations are lower than required.	Rec	Approx 50% VOP	\$ 4,500.00	Operations	PVUS
Increase weekly youth leader hours by 3 hours per week.	Rec	Approx 50% VOP	\$ 3,935.00	\$	139,703.00 PVUS

\$ 2,059,130.00

