

**Date:** February 16, 2021  
**To:** Nikki Gilmore, Chief Administrative Officer  
**From:** Lena Martin, Manager of Finance  
**Subject:** 2021 Draft Budget Information – Session #2

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### **PURPOSE**

To present to the Committee of the Whole the second draft of the 2021 Budget for review and comment.

### **BACKGROUND**

At the Regular Council Meeting No. 1529, held Tuesday, December 8, 2020 Council approved the 2021 budget deliberation schedule. This is the second of three sessions scheduled which will focus on the Revised 2021 Operating, Approved Capital and Project Budgets.

### **DISCUSSION AND COMMENTS**

This is the second opportunity the Committee has to review the 2021 Budget as prepared through consultation with the Village Department Managers.

Taxes are shown with **1.8% tax increase** and Non-Market Change of \$75,477, this will be discussed during the Tax Impact deliberations after the budget has been confirmed. Tax Reserves collected are allocated as Operational Reserves up to \$206,960. Water Rates show zero increase and Sewer Rates show a \$40,000 overall budget increase. Sewer Reserve has been reallocated to Sewer Projects up to \$160,000.

The Budget is presented with the additional Capital and Projects approved at budget session #1 which include:

#### **Admin**

- Community Wildfire Protection Plan Grant
- Community Emergency Preparedness Fund Cultural Training Personnel Grant
- Emergency Operations Centre (EOC) Training Grant
- New Bylaw Truck
- Laptops, IT Hardware - COVID-19 Grant
- Financial Software Upgrade – COVID-19 Grant
- 2 year Term Bylaw Officer - COVID-19 Grant
- **ICOMPASS/Escribe Legislative Software (Annual) - COVID-19 Grant**

### Fire

- Mini Repeater for the Duty truck for further signal reach down the In-SHUCK-ch FSR
- SCBA Tank Replacement
- Upgraded Gas detectors
- Truck Radio Upgrades
- Security Fencing Training Ground
- Commercial Bunker Gear Washer (2) - COVID-19 Grant
- Commercial Bunker Gear Dryer - COVID-19 Grant

### Development

- Official Community Plan (OCP) Review (2 Year Contract)
- Development Cost Charge (DCC) Bylaw
- Online Cloud Permit Software (Annual) - COVID-19 Grant

### Public Works/ Parks

- Pebble Creek Road Disaster Recovery Grant
- Speed Reader Pemberton Farm Road East – ICBC Grant Funding
- Public Works Building Washroom Completion
- Public Works Building Flat Roof Repair
- Walnut Drainage and Culvert, shared project with Pemberton Valley Dyking District (PVDD)
- EV Chargers Grant
- New Loader
- Emergency and Communication Electric Sign - COVID-19 Grant
- One Mile Lake Trail Widening - COVID-19 Grant
- Off-leash Dog Park - COVID-19 Grant
- IT Hardware – COVID-19 Grant

### Water

- Water Treatment Investigation and Preliminary Design
- Ridge Reservoir Cleaning
- Chlorine Analyzer Eagle Drive
- Flow Meter Replacement
- Additional Water Sampling
- Well #3 Pump head and Motor Replacement

### Sewer

- Village Wide Scada Upgrades
- Confined Space Entry Program Worker's Compensation Board
- River Hydrology Survey - Lillooet River
- Outfall Inline Flushing System
- Waste Water Treatment Plant Basin maintenance
- 2 Variable Frequency Drives
- Environmental Monitoring
- Industrial Park Generator

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

The Village of Pemberton and its government partners are continuing to monitor and assess the impact of COVID-19 on our community. The Province provided enhanced relief for Municipalities issuing a **COVID-19 Safe Restart Grant for Local Governments** of \$987,000. The grant assists with COVID-19 related shortfalls for; revenue losses, facility reopening and operating, emergency planning and response, bylaw and protective services, computer and technology costs and other related costs. The following allocations of the COVID-19 Safe Restart Grant in operations for 2020 and 2021 are estimated and include;

<b>Eligible COVID-19 Safe Restart Grant Expenses</b>	<b>2020</b>	<b>2021</b>
Loss of Park Event Revenue	\$ 3,185	\$ 3,000
Computer and Technology	\$ 27,537	\$ 36,760
Photocopies, Postage and Signage	\$ 4,000	\$ 4,000
Cleaning Supplies	\$ 7,112	\$ 8,000
Remote Meeting Expenses and Licensing	\$ 5,934	\$ 1,000
Additional Online Communication Program	\$ 3,478	\$ 4,000
Advertising	\$ 1,606	\$ 1,500
Additional Public Works/ Parks Cleaning seasonal worker	\$ 10,387	\$ 15,552
Emergency and Communication Electric Sign/ Roundabout		\$ 6,000
One Mile Lake Trail Widening		\$ 10,000
Commercial Bunker Gear Washer/Dryer Fire Hall		\$ 13,850
Upgrade Financial Software to Online Program		\$ 20,000
Off-leash Dog Park		\$ 34,000
One Mile Lake Playground & Swings		\$ 50,000
Online Cloud Permit Software		\$ 5,000
<b>Total Grant Expended</b>	<b>\$ 63,239</b>	<b>\$ 212,662</b>
<b><u>Total Grant Remaining</u></b>		<b><u>\$710,099</u></b>

Additional recoveries will be identified over the calendar year while monitoring the effect on the budget as the COVID-19 pandemic continues. Additional grant revenue may be allocated to Recreation following the Pemberton Valley and Utility Services (PVUS) Committee budget meeting.

Staff are reviewing other potential COVID-19 Grant eligible projects such as Boardwalk Replacement and Bylaw Truck.

The future meetings tentatively scheduled, as approved at the Regular Council Meeting No. 1529, held Tuesday, December 8, 2020 are shown below.

<b>Date</b>	<b>Description</b>
<b>Tuesday, March 2</b>	<b>Committee of the Whole Meeting</b> <ul style="list-style-type: none"> <li>• Tax Implications of 2021 Revised Draft Budget</li> </ul>

<b>Tuesday, March 16</b>	Public Budget Information Session 2020 review ( <b>prior to Council</b> )
<b>Tuesday, March 16</b>	<b>Committee of the Whole Meeting</b> <ul style="list-style-type: none"> <li>Budgeting Session #3 – 2021 Final Budget with Tax Implications and 5 Year Financial Plan review prior to Bylaws coming forward for adoption.</li> </ul>
<b>Tuesday, April 13</b>	<b>Regular Council Meeting</b> <ul style="list-style-type: none"> <li>2021 - 2025 Five Year Financial Plan Bylaw 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> readings (S.165 <i>Community Charter (CC)</i>)</li> </ul>
<b>Tuesday, April 27</b>	<b>Regular Council Meeting</b> <ul style="list-style-type: none"> <li>2021 - 2025 Five Year Financial Plan Bylaw 4<sup>th</sup> &amp; Final</li> <li>2021 Tax Rates Bylaw 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> readings</li> </ul>
<b>Tuesday, May 11</b>	<b>Regular Council Meeting</b> <ul style="list-style-type: none"> <li>2021 Tax Rates Bylaw 4<sup>th</sup> &amp; Final (S.197 CC)</li> </ul>

### **COMMUNICATIONS**

Residents will again be able to participate in the budget process by submitting their questions to the Village at [budget@pemberton.ca](mailto:budget@pemberton.ca). Answers will be summarized and included in the Budget Information Session to be held on Tuesday, March 10, 2021 prior to the Regular Council meeting.

An advertisement was placed in the Pique Newspaper on Thursday, Feb 11, 2021, as well as included in the Village's eNEWS, on the Village Website and Facebook page.

### **LEGAL CONSIDERATIONS**

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

### **IMPACT ON BUDGET & STAFFING**

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

### **INTERDEPARTMENTAL IMPACT & APPROVAL**

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

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

Development of the 2021 draft budget has no impact on the region or neighboring jurisdictions at this time.

### **ALTERNATIVE OPTIONS**

There are no alternative options for consideration.

### **RECOMMENDATIONS**

**THAT** the Committee of the Whole provide direction to Staff with respect to any changes to the 2021 Draft Budget as presented.

**Attachments:**

**Appendix A:** 2021 Draft Budget Worksheets

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

Committee of the Whole





# Appendix A

<b>Village of Pemberton</b>					yr to yr	yr to yr
<b>Statement of Operation ending December 31, 2020</b>		<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>Budget</b>	<b>Budget</b>
<b>ACCOUNT CODE</b>	<b>ACCOUNT NAME</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
	<b>Allocate Legislative General Taxation</b>	<b>(103,937)</b>	<b>(103,937)</b>	<b>(97,479)</b>	6,458	94%
	<b>Surplus Carry Forward</b>			<b>(10,794)</b>	(10,794)	0%
01-1-157600-6500	<b>Leg - Transfer from Reserve</b>	<b>(1,406)</b>		<b>(500)</b>	(500)	0%
	<b>Total Revenues</b>	<b>(105,344)</b>	<b>(103,937)</b>	<b>(108,773)</b>	<b>(4,836)</b>	<b>105%</b>
01-2-158000-0000	Legislative Expenses - Other	317	-	-	-	0%
01-2-158000-6000	Legislative Indemnities	87,760	91,981	96,283	4,302	105%
01-2-158000-6002	Legislative - Benefits	925	1,706	1,200	(506)	70%
01-2-158000-6003	Leg. Exp. - Travel, Training & Accom.	1,377	8,000	8,000	-	100%
01-2-158000-6005	Leg. Exp. - Advertising	1,906	500	1,000	500	200%
01-2-158000-6006	Leg. Exp. - Insurance	1,000	750	1,000	250	133%
01-2-158000-6011	Leg. Exp. - Telephone	1,265	1,000	1,290	290	129%
01-2-158000-6014	Leg. Exp. - IT/Computer Allowance				-	0%
01-2-158000-6017	Governance Expenses - Public Relations				-	0%
	<b>Total Expenses</b>	<b>94,550</b>	<b>103,937</b>	<b>108,773</b>	<b>4,836</b>	<b>105%</b>
	<b>(Surplus) / Deficit</b>	<b>(10,794)</b>	<b>(0)</b>	<b>-</b>		



# Appendix A

Village of Pemberton Statement of Operation ending December 31, 2020			2020	2020	2021	yr to yr	yr to yr
ACCOUNT CODE	ACCOUNT NAME	Actual	Budget	Budget	Budget	\$	%
	<i>Allocate Fire General Taxation</i>	<i>(370,492)</i>	<i>(370,492)</i>	<i>(398,758)</i>		<i>(28,266)</i>	<i>108%</i>
	<i>Surplus/Deficit Fire</i>	<i>(96,163)</i>	<i>(96,163)</i>	<i>(20,400)</i>		<i>75,763</i>	<i>21%</i>
	<i>Surplus/Deficit Resuce</i>	<i>(8,995)</i>	<i>(8,995)</i>	<i>-</i>		<i>8,995</i>	<i>0%</i>
01-1-206500-1425	SLRD Contributions - Fire Protection	(156,510)	(156,510)	(160,499)		(3,989)	103%
01-1-206500-1426	SLRD Contributions - Rescue Service	(80,799)	(80,799)	(90,512)		(9,713)	112%
01-1-206510-1425	LilWat Contributions	(145,874)	(145,874)	(139,417)		6,457	96%
01-1-207201-1673	FD - Capital - Grants Other	-	-	-		-	0%
01-1-207300-1925	F/D - Other Revenue	(11,410)	(8,172)	(10,000)		(1,828)	122%
01-1-207500-1990	F/D - MFA Proceeds	-	-	-		-	0%
01-1-207600-6500	Fire - Transfer from Reserves	(1,626)	-	(88,350)		(88,350)	0%
	<b>Total Revenues</b>	<b>(871,869)</b>	<b>(867,005)</b>	<b>(907,936)</b>		<b>(40,931)</b>	<b>105%</b>
01-2-208000-0000	F/D - Rescue Dept Expense	89,794	89,794	90,512		718	101%
01-2-208000-6001	F/D - Honorarium & Wages	277,315	293,042	281,607		(11,435)	96%
01-2-208000-6002	F/D - Benefits	39,198	37,000	39,000		2,000	105%
01-2-208000-6003	F/D - Travel & Training	44,297	35,735	35,500		(235)	99%
01-2-208000-6004	F/D - Interest & Bank Charges	-	-	-		-	0%
01-2-208000-6005	F/D - Advertising	83	1,050	600		(450)	57%
01-2-208000-6006	F/D - Insurance	22,054	21,600	26,465		4,865	123%
01-2-208000-6009	F/D - Fees & Supplies	17,374	18,000	17,500		(500)	97%
01-2-208000-6010	F/D - Sundry	6,526	8,000	7,000		(1,000)	88%
01-2-208000-6011	F/D - Telephone	5,916	6,426	6,046		(380)	94%
01-2-208000-6012	F/D - Hydro	9,633	12,122	10,115		(2,008)	83%
01-2-208000-6014	F/D - IT/Software	7,179	7,411	7,200		(211)	97%
01-2-208000-6017	F/D - Rental Fees	25,735	25,735	25,735		-	100%
01-2-208000-6019	F/D - Memberships and Professional Fees	1,590	1,800	1,625		(175)	90%
01-2-208100-6101	F/D - Legal	-	1,050	500		(550)	48%
01-2-208200-6125	F/D - Maintenance	35,838	30,900	35,000		4,100	113%
01-2-208200-6126	F/D - Parts & Supplies	83,021	61,800	70,000		8,200	113%
01-2-208200-6127	F/D - Hardware	3,099	-	-		-	0%
01-2-208200-6128	F/D - Fuel & Oil	9,090	6,466	10,000		3,534	155%
01-2-208200-6129	F/D - Servicing	22,807	23,690	23,000		(690)	97%
01-2-208400-6170	Project - Non Capital Exp - Fire	-	-	-		-	0%
01-2-208600-6453	F/D - Public Relations	-	824	500		(324)	61%
01-2-208900-6525	Fire - Debt Servicing Interest Expense	11,952	11,452	11,452		-	0%
01-2-208900-6527	Fire - Debt Servicing Principal	31,830	32,329	32,329		-	0%
	<b>Total Operating Expenses</b>	<b>744,331</b>	<b>726,226</b>	<b>731,686</b>		<b>5,460</b>	<b>101%</b>
01-2-208800-6507	Transfer to Future Reserves	99,247	99,247	83,650		(15,597)	84%
	<b>Total Reserves</b>	<b>99,247</b>	<b>99,247</b>	<b>83,650</b>		<b>(15,597)</b>	<b>84%</b>
01-2-208400-6551	Project - Cap Mach & Equip	7,499	21,532	47,600		26,068	221%
01-2-208400-6552	Project - Cap. Eng. Struct. - Fire	-	-	25,000		-	-
01-2-208400-6555	Project - Cap Building	392	20,000	20,000		-	100%
	<b>Total Capital</b>	<b>7,891</b>	<b>41,532</b>	<b>92,600</b>		<b>51,068</b>	<b>223%</b>
	<b>Total Expenses</b>	<b>851,469</b>	<b>867,005</b>	<b>907,936</b>		<b>40,931</b>	<b>105%</b>
	<b>(Surplus) / Deficit</b>	<b>(20,400)</b>	<b>-</b>	<b>-</b>			

# Appendix A

Village of Pemberton Statement of Operation ending December 31, 2020		2020	2020	2021	yr to yr	yr to yr
ACCOUNT CODE	ACCOUNT NAME	Actual	Budget	Budget	Budget \$	Budget %
	<b>Allocate Development General Taxation</b>	<b>(172,481)</b>	<b>(172,481)</b>	<b>(223,738)</b>	<b>(51,257)</b>	<b>130%</b>
	<b>Deficit Carry Forward</b>			<b>26,005</b>	<b>26,005</b>	<b>0%</b>
01-1-256900-1500	DS - Application Fees	(54,408)	(110,000)	(110,000)	-	100%
01-1-256900-1501	Licenses - Building Permits	(281,574)	(270,000)	(280,000)	(10,000)	104%
01-1-256900-1505	Permit - Water Sprinkling	(420)			-	0%
01-1-257200-1673	Grants - Other		(10,151)		10,151	0%
01-1-257300-1920	DS - Recovery Revenue	(69,209)	(75,000)	(125,000)	(50,000)	167%
01-1-257300-1925	DS - Other Revenue - Misc	(2,304)	(30,000)	(30,000)	-	100%
01-1-257600-6500	Development - Transf from Reserve	(6,202)	-	(5,420)	(5,420)	0%
	<b>Total Revenues</b>	<b>(586,598)</b>	<b>(667,633)</b>	<b>(748,153)</b>	<b>(80,520)</b>	<b>112%</b>
01-2-258000-0000	DS - Admin	1,447	15,651	2,500	(13,151)	16%
01-2-258000-6000	DS - Salaries	384,776	366,112	389,603	23,491	106%
01-2-258000-6002	DS - Benefits	55,282	56,419	50,135.56	(6,284)	89%
01-2-258000-6003	DS - Travel, Meals & Accomodation	4,588	2,600	3,000	400	115%
01-2-258000-6005	DS - Advertising	2,439	5,500	3,000	(2,500)	55%
01-2-258000-6006	DS - Insurance				-	0%
01-2-258000-6011	DS - Telephone	1,977	2,100	2,100	-	100%
01-2-258000-6014	DS - IT/Software	13,964	12,000	14,600	2,600	122%
01-2-258000-6019	DS - Memberships and Professional Fess	4,164	2,400	3,564	1,164	149%
01-2-258000-6020	DS - Training	4,157	6,200	6,000	(200)	97%
01-2-258100-6101	DS - Legal	14,421	15,000	15,000	-	100%
01-2-258100-6102	DS - Engineering Consulting		-		-	0%
01-2-258100-6103	DS - Contractors & Consult.	51,862	68,800	101,650	32,850	148%
01-2-258200-6125	DS - Maintenance				-	0%
01-2-258200-6126	DS - Parts & Supplies	1,305	2,000	1,500	(500)	75%
01-2-258200-6127	DS - Hardware	1,985	-	-	-	0%
01-2-258200-6128	DS - Fuel & Oil	201	1,100	500	(600)	45%
01-2-258400-6170	Project Dev.- Non Capital Exp	826	36,750	30,000	(6,750)	82%
01-2-258400-6173	Projects - Recoverable DS Expenses	69,209	75,000	125,000	50,000	167%
	<b>Total Operating Expenses</b>	<b>612,603</b>	<b>667,633</b>	<b>748,153</b>	<b>80,520</b>	<b>112%</b>
01-2-258400-6552	Project - Cap. Eng. Struct. - DS				-	0%
01-2-258400-6557	DS Project - Capital Buildings				-	0%
	<b>Total Capital Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Total Expenses</b>	<b>612,603</b>	<b>667,633</b>	<b>748,153</b>	<b>80,520</b>	<b>112%</b>
	<b>(Surplus) / Deficit</b>	<b>26,005</b>	<b>0</b>	<b>-</b>		

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Village of Pemberton Statement of Operation ending December 31, 2020			2020	2020	2021	yr to yr	yr to yr
ACCOUNT CODE	ACCOUNT NAME	Actual	Budget	Budget	Budget	\$	%
	<b>Allocate Public Works/ Parks General Taxat</b>	<b>(1,132,327)</b>	<b>(1,132,327)</b>	<b>(1,243,536)</b>	<b>(111,209)</b>		<b>110%</b>
	<b>Surplus Carry Forward</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(20,440)</b>	<b>19,560</b>		<b>51%</b>
01-1-307200-1670	Grant - Federal Project - General	(3,781)	-	-	-		0%
01-1-307200-1671	Project - General - Prov. Grant	(3,543)	(5,394)	(29,000)	(23,607)		538%
01-1-307201-1671	Project Works Capital - Provincial Grant		(3,311,756)	(3,456,190)	(144,434)		104%
01-1-307201-1673	Grant Project - Other		(76,000)	(79,000)	(3,000)		104%
01-1-307201-1674	Capital Project - Contrib. - Other Govt		(462,000)	(462,000)	-		100%
01-1-307201-1675	Project Works - Contribution Other		(397,000)	(397,000)	-		100%
01-1-307300-1925	Works - Other Revenue - Misc	(1,909)	-	-	-		0%
<b>01-1-007400-1975</b>	<b>DCC Roads Contribution</b>		(217,000)	(217,000)	-		100%
<b>01-1-007400-1976</b>	<b>DCC's - Parks Contribution</b>		(315,540)	(315,540)	-		100%
01-1-307500-1990	MFA Proceeds PW	(300,000)	(300,000)	(275,000)	25,000		92%
01-1-307600-6500	Public Works - Transf fr Reserve	(11,625)	(154,109)	(269,866)	(115,757)		175%
01-1-357200-1673	Projects - General Parks - Grants Other		-	-	-		0%
01-1-357201-1672	Parks Cap.- Other Govt Contr		-	-	-		0%
01-1-357201-1673	Capital Grants - Other		(50,000)	(50,000)	-		100%
01-1-357600-6500	Parks - Transfer from Reserve		(8,000)	(59,552)	(51,552)		744%
	<b>Total Revenues</b>	<b>(1,493,185)</b>	<b>(6,469,125)</b>	<b>(6,874,123)</b>	<b>(404,998)</b>		<b>106%</b>
01-2-308000-0000	Works - Administration	736	1,500	1,000	(500)		67%
01-2-308000-6000	Works - Salaries	557,954	519,511	636,796	117,285		123%
01-2-308000-6002	Works - Benefits	68,214	73,328	75,600	2,272		103%
01-2-308000-6003	Works - Travel, Meals & Accomodation	467	3,000	2,250	(750)		75%
01-2-308000-6005	Works - Advertising	1,164	2,000	1,800	(200)		90%
01-2-308000-6006	Works - Insurance	24,934	28,000	29,921	1,921		107%
01-2-308000-6011	Works - Telephone	3,906	3,606	4,706	1,100		131%
01-2-308000-6012	Works - Hydro	25,061	24,555	25,813	1,258		105%
01-2-308000-6014	Works - IT Software	6,228	4,000	12,553	8,553		314%
01-2-308000-6019	Works - Memberships and Profesional Fees	973	745	1,000	255		134%
01-2-308000-6020	Works - Training	2,077	8,500	10,500	2,000		124%
01-2-308000-6174	Works - Labour Relations Expense		500	500	-		100%
01-2-308000-6525	Works - Equipment Interest	4,100	4,226	2,672	(1,554)		63%
01-2-308000-6527	Works - Equipment Principal	107,074	107,074	107,411	337		100%
01-2-308100-6101	Works - Legal		1,030	1,030	-		100%
01-2-308100-6102	Works - Engineering Consulting		-	-	-		0%
01-2-308100-6103	Works - Contractors & Consultants	14,814	25,000	13,000	(12,000)		52%
01-2-308200-6125	Works - Maintenance	71,773	45,000	45,000	-		100%
01-2-308200-6126	Works - Parts & Supplies	25,337	25,000	20,000	(5,000)		80%
01-2-308200-6127	Works - Hardware	993		7,000	7,000		0%
01-2-308200-6128	Works - Fuel & Oil	27,154	30,000	30,000	-		100%
01-2-308200-6129	Works - Servicing				-		0%
01-2-308200-6176	Works - Road Maintenance	82,082	170,000	170,000	-		100%
01-2-308200-6177	Works - Trail Maintenance	4,049	6,788	10,000	3,212		147%
01-2-308400-6170	Project - Non Capital Exp - Works	33	110,000	121,000	11,000		110%
01-2-358000-6002	Parks - Benefits	70			-		0%
01-2-358000-6005	Parks - Advertising	1,040			-		0%
01-2-358000-6006	Parks - Insurance	11,505	13,060	13,805	745		106%
01-2-358000-6012	Parks - Hydro	4,108	5,447	4,190	(1,257)		77%
01-2-358200-6125	Parks - Maintenance	44,814	32,850	45,000	12,150		137%
01-2-358200-6126	Parks - Parts & Supplies	22,099	20,000	29,541	9,541		148%
01-2-358200-6127	Parks - Hardware		500	500	-		100%
01-2-358200-6128	Parks - Fuel & Oil	1,701	5,500	2,500	(3,000)		45%
01-2-358400-6170	Projects - General - Parks				-		0%
	<b>Total Operating Expenses</b>	<b>1,114,460</b>	<b>1,270,721</b>	<b>1,425,089</b>	<b>154,369</b>		<b>112%</b>
01-2-308400-6551	Project - Cap. Mach & Equip. Exp - PW	14,270		330,000	330,000		0%
01-2-308400-6552	Project - Cap. Eng. Struct. - PW	344,014	4,931,405	4,794,034	(137,371)		97%
01-2-308400-6555	Project - Cap - Building		-	24,000	24,000		0%
01-2-358400-6550	Project - Capital Land Expense - Parks		-		-		0%
01-2-358400-6551	Project - Cap. Mach & Equip. Exp - Parks		-		-		0%
01-2-358400-6552	Project - Cap. Eng. Struct. - Parks		267,000	301,000	34,000		113%
	<b>Total Capital Expenses</b>	<b>358,285</b>	<b>5,198,405</b>	<b>5,449,034</b>	<b>250,629</b>		<b>105%</b>
01-2-358800-6509	Reserve - Transfer for Future Capital Expendi	-	-	-	-		0%
	<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>0%</b>
	<b>Total Expenses</b>	<b>1,472,745</b>	<b>6,469,126</b>	<b>6,874,123</b>	<b>404,998</b>		<b>106%</b>
	<b>(Surplus) / Deficit</b>	<b>(20,440)</b>	<b>0</b>	<b>-</b>			

# Appendix A

## Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	<b>Allocate Transit General Taxation</b>	<b>(69,908)</b>	<b>(69,908)</b>	<b>(69,908)</b>	-	100%
01-1-507300-1925	Transit - Other Revenue				(212,891)	0%
01-1-507600-6500	Transit - Transfer from Reserve				-	0%
01-1-507700-1700	Adult Monthly Passes	(25,930)	(42,488)	(8,498)	33,990	20%
01-1-507700-1701	Senior/Student Monthly Passes	(4,760)	(11,963)	(2,393)	9,570	20%
01-1-507700-1702	Adult Commuter Tickets	(15,156)	(47,079)	(9,416)	37,663	20%
01-1-507700-1703	Senior/Student Tickets	(510)	(2,798)	(560)	2,238	20%
01-1-507700-1704	Local Adult Tickets	(5,480)	(10,037)	(2,007)	8,030	20%
01-1-507700-1705	Local Senior/Student Tickets	(576)	(808)	(162)	646	20%
01-1-507700-1706	Local Transit Farebox	(54,148)	(45,999)	(9,200)	36,799	20%
01-1-507700-1710	Greyhound Ticket Sales		-	-	-	0%
01-1-507700-1720	Whistler Transit Farebox Contribution	(35,174)	(49,916)	(12,479)	37,437	25%
01-1-507700-1721	BC Bus Pass Programme	(10,973)	(13,204)	(13,204)	-	100%
01-1-507700-1723	BCT Municipal Admin Charge Allowance	(7,071)	(8,473)	(8,706)	(233)	103%
01-1-507700-1724	Partner Contributions	(139,816)	(139,816)	(139,816)	-	100%
01-1-507700-1725	BCT Contributions	(286,069)	(292,676)	(292,676)	-	100%
	<b>Total Revenues</b>	<b>(655,570)</b>	<b>(735,165)</b>	<b>(781,914)</b>	<b>(46,749)</b>	<b>106%</b>
01-2-508000-7000	Transit - Admin Fee	-	8,473	8,706	233	103%
01-2-508000-7001	Transit - Operating Contract	655,224	725,692	772,459	46,767	106%
01-2-508000-7002	Transit - Greyhound Ticket Purchases				-	0%
01-2-508000-7005	Transit - Misc Expense	346	1,000	750	(250)	75%
01-2-508800-6509	Transfer to Partner Reserve (Restricted)				-	0%
	<b>Total Expenses</b>	<b>655,570</b>	<b>735,165</b>	<b>781,915</b>	<b>46,750</b>	<b>106%</b>
	<b>(Surplus) / Deficit</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>		

# Appendix A

<b>Village of Pemberton</b>					yr to yr	yr to yr
<b>Statement of Operation ending December 31, 2020</b>		<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>Budget</b>	<b>Budget</b>
<b>ACCOUNT CODE</b>	<b>ACCOUNT NAME</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>\$</b>	<b>%</b>
<b>Recreation</b>	<b>PVUS Committee Budget</b>					
01-1-606500-1674	SLRD Contributions - Recreation	(844,987)	(940,105)	(1,003,454)	(63,350)	107%
	<i>Surplus Carry Forward</i>	<i>(154,028)</i>	<i>(154,028)</i>	<i>(225,323)</i>	<i>(71,295)</i>	146%
	<b>Total Revenues</b>	<b>(1,251,396)</b>	<b>(1,601,831)</b>	<b>(1,547,503)</b>	<b>54,328</b>	<b>97%</b>
	<b>Total Expenses</b>	<b>1,026,073</b>	<b>1,601,831</b>	<b>1,547,503</b>	<b>(54,328)</b>	<b>97%</b>
	<b>(Surplus) / Deficit</b>	<b>(225,323)</b>	<b>0</b>	<b>-</b>		
<hr/>						
	<b>General Fund Total (Surplus) / Deficit</b>	<b>(348,687)</b>	<b>0</b>	<b>0</b>		

# Appendix A

## Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
<b>Allocate Admin General Taxation</b>						
	<b>Surplus Carry Forward</b>	<b>(417,254)</b>	<b>(417,254)</b>	<b>(275,830)</b>	141,424	66%
03-1-406100-1325	Water - Village User Rates	(869,987)	(821,610)	(844,987)	(23,377)	103%
03-1-406100-1326	Water - Frontage Taxes Reclassed	(99,994)	(99,985)	(99,985)	-	100%
03-1-406100-1327	Water - Connection Fees	(22,500)	(20,000)	(20,000)	-	100%
03-1-406100-1329	Water - Penalties	(12,840)	(15,000)	(15,000)	-	100%
03-1-406100-1333	Water - OB User Rates	(29,382)	(26,297)	(26,297)	-	100%
03-1-406100-1334	Water - IP User Rates	(78,539)	(62,304)	(70,539)	(8,235)	113%
03-1-406100-1335	Water - PNID User Rates	(144,144)	(114,490)	(129,144)	(14,654)	113%
03-1-406600-1450	Water - Investment Income	-	(500)	(500)	-	100%
03-1-407201-1675	Capital Projects - Contributions	-	-	-	-	0%
03-1-407300-1925	Water - Other Revenue	-	(60,000)	(60,000)	-	100%
03-1-407600-6500	Water - Transfer from Reserve	-	(183,224)	(246,075)	(62,850)	134%
	<b>Total Revenue</b>	<b>(1,674,641)</b>	<b>(1,820,665)</b>	<b>(1,788,357)</b>	<b>32,307</b>	<b>98%</b>
03-2-408000-0000	Water - Administration	1,703	5,000	3,000	(2,000)	60%
03-2-408000-6000	Water - Salaries	469,360	502,320	536,206	33,885	107%
03-2-408000-6002	Water - Benefits	9,471	10,206	10,512	306	103%
03-2-408000-6003	Water - Travel & Training	-	800	800	-	100%
03-2-408000-6004	Water - Interest & Bank Charges	-	-	-	-	0%
03-2-408000-6005	Water - Advertising	721	1,800	1,200	(600)	67%
03-2-408000-6006	Water - Insurance	17,949	17,983	21,579	3,597	120%
03-2-408000-6011	Water - Telephone	3,083	3,085	3,977	893	129%
03-2-408000-6012	Water - Hydro	63,347	55,763	64,614	8,851	116%
03-2-408000-6014	Water - IT/Software	13,315	73,000	2,520	(70,480)	3%
03-2-408000-6018	Water - Purchases	58,024	26,610	29,271	2,661	110%
03-2-408000-6020	Water - Training	-	2,500	3,000	500	120%
03-2-408000-6022	Water - Bad Debt Expense	-	-	-	-	0%
03-2-408000-6025	Water - Licenses & Permits	525	4,500	3,000	(1,500)	67%
03-2-408100-6101	Water - Legal	1,888	1,500	2,000	500	133%
03-2-408100-6102	Water - Engineering	-	-	-	-	0%
03-2-408100-6103	Water - Contractors & Consultants	3,784	50,000	20,000	(30,000)	40%
03-2-408200-6125	Water - Maintenance	105,214	92,771	71,125	(21,646)	77%
03-2-408200-6126	Water - Parts & Supplies	3,348	2,000	4,000	2,000	200%
03-2-408200-6127	Water - Hardware	9,738	-	-	-	0%
03-2-408200-6128	Water - Fuel	15,909	12,527	16,387	3,860	131%
03-2-408250-6023	Amortization Expense - Water	-	-	-	-	0%
03-2-408900-6525	Water - Interest Expense	51,536	51,536	51,536	-	100%
03-2-408900-6527	Water - Principal Payment	57,763	57,763	57,763	-	100%
03-2-409100-6024	Water - Contingency	-	-	-	-	0%
03-2-408400-6170	Project - Non Capital Exp - Water	-	-	-	-	0%
	<b>Total Operating Expenses</b>	<b>886,677</b>	<b>971,665</b>	<b>902,490</b>	<b>(69,174)</b>	<b>93%</b>
03-2-408400-6553	Project - Cap. Village Core Exp - Water	188,133	465,000	561,867	96,867	121%
03-2-408400-6554	Project - Cap. Ind Park Exp - Water	-	60,000	-	(60,000)	0%
	<b>Total Capital Expenses</b>	<b>188,133</b>	<b>525,000</b>	<b>561,867</b>	<b>36,867</b>	<b>107%</b>
03-2-408800-6509	Transfer to/from Future Reserves	324,000	324,000	324,000	-	100%
	<b>Total Reserves</b>	<b>324,000</b>	<b>324,000</b>	<b>324,000</b>	<b>-</b>	<b>100%</b>
	<b>Total Expenses</b>	<b>1,398,810</b>	<b>1,820,665</b>	<b>1,788,357</b>	<b>(32,307)</b>	<b>98%</b>
	<b>(Surplus) / Deficit</b>	<b>(275,830)</b>	<b>0</b>	<b>-</b>		

# Appendix A

## Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	<b>Surplus Carry Forward</b>	<b>(278,560)</b>	<b>(278,560)</b>	<b>(53,743)</b>	224,817	19%
05-1-456100-1325	Sewer - Village User Rates	(842,460)	(802,029)	(877,460)	(75,431)	109%
05-1-456100-1326	Sewer - Frontage Taxes Reclassed	(200,309)	(200,113)	(200,113)	-	100%
05-1-456100-1327	Sewer - Connection Fees	(19,000)	(10,000)	(16,000)	(6,000)	160%
05-1-456100-1329	Sewer - Penalties	(11,538)	(10,000)	(10,000)	-	100%
05-1-456100-1333	Sewer - OB User Rates	(5,209)	(2,131)	(5,444)	(3,313)	255%
05-1-456100-1334	Sewer - IP User Rate	(47,652)	(35,000)	(52,417)	(17,417)	150%
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%
05-1-457500-1990	Funding For Capital Expenditures	-	-	(100,000)	-	-
05-1-457600-6500	Sewer - Transfer from Reserves	(202,392)	(207,192)	-	207,192	0%
	<b>Total Revenues</b>	<b>(1,609,349)</b>	<b>(1,547,254)</b>	<b>(1,317,406)</b>	<b>229,848</b>	<b>85%</b>
05-2-458000-0000	Sewer - Administration	3,249	5,000	5,000	-	100%
05-2-458000-6000	Sewer - Salaries	494,918	477,198	577,171	99,973	121%
05-2-458000-6002	Sewer - Benefits	12,261	10,592	24,658	14,066	233%
05-2-458000-6003	Sewer - Travel & Conference	175	1,000	800	(200)	80%
05-2-458000-6005	Sewer - Advertising	-	600	600	-	100%
05-2-458000-6006	Sewer - Insurance	31,783	31,919	38,139	6,220	119%
05-2-458000-6011	Sewer - Telephone	2,736	3,000	3,000	-	100%
05-2-458000-6012	Sewer - Hydro	47,019	49,170	49,370	199	100%
05-2-458000-6014	Sewer - IT/Software	2,688	3,000	3,000	-	100%
05-2-458000-6020	Sewer - Training	1,700	1,500	1,500	-	100%
05-2-458100-6101	Sewer - Legal	1,507	1,000	1,500	500	150%
05-2-458100-6102	Sewer - Engineering	-	-	-	-	0%
05-2-458100-6103	Sewer - Contractors & Consultants	11,515	35,000	85,750	50,750	245%
05-2-458200-6125	Sewer - Maintenance	144,350	146,800	135,626	(11,174)	92%
05-2-458200-6126	Sewer - Parts & Supplies	5,975	10,000	6,000	(4,000)	60%
05-2-458200-6127	Sewer - Hardware	20,089	23,000	-	(23,000)	0%
05-2-458200-6128	Sewer - Fuel	1,134	500	1,000	500	200%
05-2-458250-6023	Amortization Expense - Sewer	-	-	-	-	0%
05-2-458400-6170	Project - General Expense - Sewer	6,158	-	-	-	0%
05-2-458900-6525	Sewer - Interest Expense	74,012	74,012	74,542	530	101%
05-2-458900-6527	Sewer - Principal Payment	128,330	128,330	139,751	11,421	109%
	<b>Total Operating</b>	<b>989,596</b>	<b>1,001,621</b>	<b>1,147,406</b>	<b>145,785</b>	<b>115%</b>
05-2-458400-6553	Project - Cap. Village Core Exp - Sewer	429,185	403,633	70,000	(333,633)	17%
05-2-458400-6554	Project - Cap. Ind Park Exp - Sewer	16,825	22,000	100,000	78,000	455%
	<b>Total Capital Expenses</b>	<b>446,010</b>	<b>425,633</b>	<b>170,000</b>	<b>(255,633)</b>	<b>40%</b>
05-2-458800-6509	Transfer to/from Future Reserves	120,000	120,000	-	(120,000)	0%
	<b>Total Reserves</b>	<b>120,000</b>	<b>120,000</b>	<b>-</b>	<b>(120,000)</b>	<b>0%</b>
	<b>Total Expenses</b>	<b>1,555,606</b>	<b>1,547,254</b>	<b>1,317,406</b>	<b>(229,848)</b>	<b>85%</b>
	<b>Surplus/Deficit</b>	<b>\$ (53,743)</b>	<b>\$ (0)</b>	<b>\$ 0</b>		

# Appendix A

## Village of Pemberton

Statement of Operation ending December 31, 2020

ACCOUNT CODE	ACCOUNT NAME	2020 Actual	2020 Budget	2021 Budget	yr to yr Budget \$	yr to yr Budget %
	<b>Reclass General Taxation</b>	<b>(18,218)</b>	<b>(18,218)</b>	<b>(18,964)</b>	(746)	104%
	<b>Surplus Carry Forward</b>	<b>(10,819)</b>	<b>(10,819)</b>	<b>(4,987)</b>	5,832	46%
07-1-557100-1602	Air - Lease & Maintenance Fees	(39,046)	(25,000)	(39,827)	(14,827)	159%
07-1-557200-1671	Grant - Provincial Project - General				-	0%
01-1-57300-1920	Airport - Recovery Revenue				-	0%
07-1-557300-1925	Airport - Other Revenue	(4,652)	(10,000)	(5,000)	5,000	50%
07-1-557300-1931	Airport - Tie Down Fees	(830)	(1,000)	(1,000)	-	100%
07-1-557300-1932	Airport - Landing Fees	(740)	(600)	(600)	-	100%
	<b>Total Revenues</b>	<b>(74,305)</b>	<b>(65,637)</b>	<b>(70,378)</b>	<b>(4,741)</b>	<b>107%</b>
07-2-558000-0000	Airport - Admin	74	500	500	-	100%
07-2-558000-6000	Airport - Salaries	53,313	53,662	57,973	4,311	108%
07-2-558000-6002	Airport - Benefits		-		-	0%
07-2-558000-6005	Airport - Advertising		600	600	-	100%
07-2-558000-6006	Airport - Insurance	4,463	4,175	5,355	1,180	128%
07-2-558000-6010	Airport - Sundry		200	200	-	100%
07-2-558000-6012	Airport - Hydro	1,574	2,000	1,750	(250)	88%
07-2-558000-6014	Airport- IT		500	-	(500)	0%
07-2-558100-6101	Airport - Legal	9,450	3,000	3,000	-	100%
07-2-558100-6102	Airport - Engineering				-	0%
07-2-558100-6103	Airport - Contractors & Consultants				-	0%
07-2-558200-6125	Airport - Maintenance	300	500	500	-	100%
07-2-558200-6126	Airport - Parts & Supplies	144	500	500	-	100%
07-2-558200-6176	Air - Roads				-	0%
07-2-558250-6023	Amortization Expense - Airport				-	0%
07-2-558400-6173	Projects - Recoverable Airport Expenses				-	0%
	<b>Total Expenses</b>	<b>69,318</b>	<b>65,637</b>	<b>70,378</b>	<b>4,741</b>	<b>107%</b>
07-2-558400-6552	Project - Capital Eng Struct - Air	-	-	-	-	0%
	<b>Total Capital Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
07-2-558800-6509	Transfer to/from Future Reserves	-	-	-	-	0%
	<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Airport Fund Total (Surplus) / Deficit</b>	<b>(4,987)</b>	<b>0</b>	<b>0</b>		



# Appendix A

**Village of Pemberton**  
**Statement of Operation ending December 31, 2020**  
**Consolidated**

	2020	2020	2021	Budget	Budget
	Actual	Budget	Budget	\$	%
<b>Revenues:</b>					
Taxation	2,265,608	2,280,892	2,393,617	112,725	105%
Water and sewer user rates	2,019,603	1,866,090	2,008,518	142,427	108%
User charges	2,247,813	2,552,127	2,527,094	(25,032)	99%
Penalties and interest income	38,203	30,000	32,500	2,500	108%
Government transfers:					
Provincial	1,456,685	4,735,836	4,013,158	(722,678)	85%
Federal	3,781	2,000	2,000	-	100%
Other local governments	1,231,096	1,788,214	1,855,882	67,668	104%
Investment income	28,862	23,860	28,860	5,000	121%
Other revenues	115,696	742,548	781,958	39,410	105%
Collections on behalf of other governments	2,770,596	2,971,629	2,971,629	-	100%
	12,177,942	16,993,197	16,615,217	(377,980)	98%
<b>Expenditures:</b>					
General government	2,208,548	2,320,839	2,758,023	437,184	119%
Fire protection services	712,501	693,897	699,357	5,460	101%
Development and planning services	612,603	667,633	748,153	80,520	112%
Public works and parks	1,007,316	1,163,646	1,317,678	154,032	113%
Recreation	953,498	1,305,212	1,272,426	(32,786)	97%
Water utility	828,914	913,902	844,727	(69,174)	92%
Sewer utility	861,266	873,291	1,007,655	134,364	115%
Airport services	69,318	65,637	70,378	4,741	107%
Transfers to other governments	2,793,488	2,971,629	2,971,629	-	100%
	10,047,453	10,975,686	11,690,027	714,340	107%
<b>Annual (Surplus) / Deficit</b>	<b>(2,130,489)</b>	<b>(6,017,511)</b>	<b>(4,925,190)</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				-	
<b>Cash items NOT included in Annual (Surplus)/Deficit</b>					
Capital expenditures	1,046,096	6,382,320	6,484,600	102,280	102%
Loan proceeds	(320,516)	(320,516)	(420,000)	(99,484)	131%
Long term debt payments	217,923	218,423	229,843	11,421	105%
Capital Equipment payments	164,340	167,410	180,648	13,238	108%
Transfers from Statutory Reserves	-	(532,540)	(532,540)	-	100%
Transfer to Statutory Reserves	987,000	987,000	-	(987,000)	0%
Transfers from Non-Statutory Reserves	(265,631)	(577,526)	(1,043,724)	(466,199)	181%
Transfers to Non-Statutory Reserves	770,228	845,207	709,610	(135,597)	84%
Transfers to/(from) Unappropriated Surplus	(1,152,267)	(1,152,267)	(683,247)	469,021	59%
<b>Financial Plan Balance</b>	<b>(683,317)</b>	<b>0</b>	<b>0</b>		
General Fund (Surplus) / Deficit	(348,686.61)	0.00	0.00		
Water Fund (Surplus) / Deficit	(275,830.26)	0.00	-		
Sewer Fund (Surplus) / Deficit	(53,742.64)	(0.00)	0.00		
Airport Fund (Surplus) / Deficit	(4,987.02)	0.00	0.00		
	(683,246.53)	0.01	0.00		