

Date: Tuesday, March 28, 2023

To: Elizabeth Tracy, Chief Administrative Officer

From: Thomas Sikora, Manager of Finance

Subject: Budget Session No. 3: 2023 Draft Budget Information Review

PURPOSE

To present to the Committee of the Whole the draft 2023 Budget for review and comment. This session is to be treated as a working session with opportunity for Council feedback and direction, with a refined budget including tax implications to follow at the subsequent session.

BACKGROUND

This is the third of four (4) budget sessions scheduled and will focus on reviewing drafts of the 2023 Operating Budgets, Capital, and Project Budgets. **It is important to note that 2022 Year End is still in progress and all figures are unaudited and subject to change.**

DISCUSSION & COMMENTS

This is the first opportunity the Committee will have to review the **2023 Operating Budget** as prepared through consultation with the Village Department Managers. Capital is included in this session, incorporating feedback around capital priorities and service objectives previously presented to Council.

The following is a list of assumptions that may not immediately be apparent in the budget appendices:

- **Tax implications and recommendations will be presented at the next budget session, along with reserve implications and recommendations.** For the purposes of this working session, operational budgets are shown with zero tax increases and Non-Market Change of \$152,538. Again, implications will be discussed during the Tax Impact deliberations to follow;
- 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 Authority 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 assumptions reflect recommendations provided by Western Compensation & Benefits Consultants. An estimate of market change for 2023 is included at 4%.
- 2023 salaries assumptions reflect full staffing levels.
 - One time CAO recruitment and associated expenses are not included in 2023 projections, and result in year over year savings.
- Salaries for Public Works Staff have been increased per terms of the Collective Agreement
- Salaries for Council have been increased by the Dec 2022 BC Consumer Price Index (CPI) in alignment with Council Remuneration Bylaw No. 704, 2012. "Council remuneration was reviewed by previous council in 2022 and direction received to maintain the current remuneration increase program.
- Capital Projects incorporate input from Council at the most recent budget session held on February 28, 2023. Updated funding assumptions are provided in **Appendix A**.
- Water and Sewer Capital Projects are fully funded by user fees, reserves, or grants and do not have additional tax implications.

The Budget is presented with Operating Expenses separate from the New Capital and Projects except for those currently in progress and funded by grants, surplus or reserves carried forward, some of which are shown below:

- Daycare Expansion
- Water Treatment Facility
- Fernwood Watermain and Pressure Reducing Valve Replacement
- McRae Rd Water Main Upsizing
- Industrial Park Generator
- Engine 10 Replacement
- EV Chargers
- Amenity Building at Den Duyf Park
- Park and Ride
- Operations and Parks Fleet Upgrades for end-of-life equipment

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; General, Fire, Water and Sewer System upgrades. Additional reserve discussion will happen at the next session.

Operational Impacts:

The Operating Budget for 2023 is shown as a deficit of \$159,936; however, 2022 has an unaudited surplus carryover of \$275,529 which after capital and preliminary reserve adjustments results in a net \$21,094 overall surplus. **As noted above the 2022 Year End is still in progress and all figures are unaudited and will change.**

In 2021 the Village of Pemberton received a *COVID-19 Safe Restart Grant for Local Governments*. The grant aided local governments with COVID 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. Staff will bring back remaining

balances for the COVID-19 Safe Restart Grant and other reserves at the April Committee of the Whole.

The future meetings tentatively scheduled,

Tuesday, April 11, 2023	Committee of the Whole Meeting <ul style="list-style-type: none"> Budgeting Session if required
Tuesday, April 18, 2023	Committee of the Whole – Save the Date <ul style="list-style-type: none"> Budgeting Session – 2023 Final Budget with Tax Implications and 5 Year Financial Plan review prior to Bylaws coming forward for adoption.
Tuesday, May 9, 2023	Regular Council Meeting <ul style="list-style-type: none"> 2023 - 2027 Five Year Financial Plan Bylaw 1st, 2nd and 3rd readings. 2023 Tax Rates Bylaw 1st, 2nd and 3rd readings
Thursday, May 11, 2023	Special Council Meeting <ul style="list-style-type: none"> 2023 – 2027 Five Year Financial Plan Bylaw – adoption (s. 165 CC) 2023 Tax Rates Bylaw - adoption (s.197 CC)

COMMUNICATIONS

Residents will be able to participate in the budget process by submitting feedback to the Village at budget@pemberton.ca which can be found on the Village website as a link before the next session.

Information has been included in the Village’s eNEWS, on the Village Website and Facebook page, and has been covered in the Pique.

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.

COMMUNITY CLIMATE ACTION PLAN

Budget priorities have been considered to align with Community Climate Action Plan strategies.

IMPACT ON THE REGION OR NEIGHBOURING JURISDICTIONS

Development of the 2023 draft budget considered interaction with the region and neighboring jurisdictions at this time as it relates to funding and contractual obligations.

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 2023 Draft Budget as presented.

ATTACHMENTS:

Appendix A: 2023 Draft Budget Worksheets

Prepared or Submitted by:	Thomas Sikora, Manager of Finance
Acting-CAO Approval by:	Tom Csima, Manager of Operations and Projects

Village of Pemberton										
2023 Budget										
As at March 15, 2023										
Revenues, Transfers										
			2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
			Actual (Unaudited)	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
Revenues:										
Taxation:										
01-1-005000-6501	Transfer to/from Surplus			(\$757,382)			(\$479,173)	(\$275,529)	203,644	-42%
	Non-Market Change							0		#DIV/0!
01-1-006000-1301	Residential (Class 1)		(\$1,115,185)	(\$1,111,385)	(\$1,466,494)	(\$1,140,990)	(\$1,435,047)	(294,057)		26%
01-1-006000-1302	Utilities (Class 2)		(\$57,851)	(\$57,851)	(\$67,260)	(\$52,463)	(\$67,850)	(15,387)		29%
01-1-006000-1305	Light Industry (Class 5)		(\$47,279)	(\$47,279)	(\$37,190)	(\$37,096)	(\$173,989)	(136,893)		369%
01-1-006000-1306	Commercial (Class 6)		(\$386,315)	(\$383,887)	(\$477,111)	(\$370,328)	(\$528,019)	(157,691)		43%
01-1-006000-1307	Frontage Collection		(\$312,591)	(\$312,048)	(\$312,891)	(\$312,048)	(\$312,025)	23		0%
01-1-006000-1308	Recreation/Non-Profit (Class 8)		(\$4,535)	(\$4,535)	(\$5,108)	(\$3,984)	(\$5,243)	(1,259)		32%
01-1-006000-1309	Farm (Class 9)		(\$399)	(\$399)	(\$469)	(\$366)	(\$355)	11		-3%
01-1-006000-1310	Community Enhancement Levy		(\$7,499)	(\$7,500)	(\$7,451)	(\$7,500)	(\$7,451)	49		-1%
01-1-006000-1311	Community Initiatives and Opportunities		\$0	\$0	\$0	\$0	\$0	0		#DIV/0!
01-1-006000-1312	Community Centre Parcel Tax		\$0	\$0	\$0	\$0	\$0	0		#DIV/0!
01-1-006000-1313	Tax Penalties		(\$56,535)	(\$70,000)	(\$90,083)	(\$70,000)	(\$70,000)	0		0%
01-1-006000-1314	Tax Interest		(\$10,267)	(\$15,000)	(\$10,212)	(\$15,000)	(\$15,000)	0		0%
01-1-006000-1315	Reserve Tax Collection		(\$347,226)	(\$347,258)	(\$404,258)	(\$445,253)	(\$323,326)	121,927		-27%
01-1-006200-1350	GIL - BC Rail		\$0	(\$275)	(\$267)	(\$275)	(\$275)	0		0%
01-1-006200-1351	GIL - BC Hydro		(\$19,315)	(\$26,000)	(\$17,771)	(\$26,000)	(\$26,000)	0		0%
01-1-006200-1352	GIL - Federal Government		\$0	(\$6,300)	(\$6,158)	(\$6,300)	(\$6,300)	0		0%
01-1-006300-1375	1% Revenue Grant - Telus		(\$6,685)	(\$6,685)	(\$6,517)	(\$6,685)	(\$6,685)	0		0%
01-1-006300-1376	1% Revenue Grant - BC Hydro		(\$40,859)	(\$40,859)	(\$43,669)	(\$40,859)	(\$40,859)	(0)		0%
01-1-006300-1377	1% Revenue Grant - Shaw		(\$3,730)	(\$3,730)	(\$2,456)	(\$3,730)	(\$2,456)	1,274		-34%
01-1-006400-1400	Collections for School		(\$1,732,861)	(\$1,511,416)	(\$1,854,948)	(\$1,837,658)	(\$1,854,948)	(17,290)		1%
01-1-006400-1401	Collections for Policing Costs		(\$272,388)	(\$246,171)	(\$288,447)	(\$289,271)	(\$288,447)	825		0%
01-1-006400-1402	Collections for SLRD		(\$1,251,555)	(\$1,127,825)	(\$1,335,487)	(\$1,339,156)	(\$1,335,487)	3,669		0%
01-1-006400-1404	Collections for STSRHD		(\$42,670)	(\$34,893)	(\$52,372)	(\$52,504)	(\$52,372)	132		0%
01-1-006400-1405	Collections for MFA		(\$261)	(\$227)	(\$318)	(\$319)	(\$318)	0		0%
01-1-006400-1406	Collections for BCAA		(\$60,164)	(\$51,097)	(\$63,786)	(\$63,864)	(\$63,786)	78		0%
	Taxation Revenues		(\$5,776,170)	(\$6,170,003)	(\$6,550,723)	(\$6,600,822)	(\$6,891,767)	(290,945)		4%
General Revenues:										
01-1-006600-1450	Investment Interest Income		(\$2,055)	(\$25,000)	(\$226,911)	(\$25,000)	(\$50,000)	(25,000)		100%
01-1-006650-1450	Interest Revenue - Accounts Receivable		(\$2,175)	(\$7,500)	(\$2,246)	(\$7,500)	(\$7,500)	0		0%
01-1-007000-1550	Sundry Revenue		(\$4,221)	(\$3,000)	(\$5,771)	(\$3,000)	(\$4,000)	(1,000)		33%
01-1-007000-1551	Revenue - Tax Certificates		(\$6,495)	(\$5,000)	(\$4,359)	(\$5,000)	(\$5,000)	0		0%
01-1-007000-1552	VOP Admin Fee - Fire Protection		(\$17,299)	(\$17,299)	(\$17,299)	(\$17,299)	(\$17,299)	0		0%
01-1-007000-1553	VOP Admin Fee - Rescue Service		(\$5,454)	(\$5,454)	(\$5,454)	(\$5,454)	(\$5,454)	0		0%
01-1-007100-1600	Rentals		(\$79,384)	(\$77,243)	(\$51,337)	(\$79,384)	(\$79,384)	(0)		0%
	Total General Revenues		(\$117,084)	(\$140,496)	(\$313,378)	(\$142,637)	(\$168,637)	(26,000)		18%
Grant Revenues:										
01-1-007200-1671	Grants - Provincial - SFC		(\$407,000)	(\$396,964)	(\$519,000)	(\$407,000)	(\$400,000)	7,000		-2%
Sales of Service:										
01-1-007300-1555	SOS - Admin reclass		(\$14,000)		\$0					
01-1-007300-1556	SOS - Water Reclass		(\$422,371)	(\$412,389)	(\$470,694)	(\$495,640)	(\$464,780)	30,860		-6%
01-1-007300-1557	SOS - Sewer Reclass		(\$387,173)	(\$378,160)	(\$431,469)	(\$454,340)	(\$426,052)	28,288		-6%
01-1-007300-1558	SOS - Airport Reclass		(\$52,796)	(\$51,548)	(\$58,837)	(\$61,955)	(\$58,098)	3,857		-6%
	Total SOS		(\$876,341)	(\$842,097)	(\$961,000)	(\$1,011,935)	(\$948,929)	63,005		-6%
	Total revenues		(\$7,176,595)	(\$7,549,560)	(\$8,344,101)	(\$8,162,394)	(\$8,409,334)	(246,940)		3%
Transfers:										
	Allocate Admin General Taxation		\$1,145,324	\$1,313,711	\$1,638,316	\$1,638,316	\$1,869,949	231,633		14%
	Allocate Legislative General Taxation		\$101,621	\$108,273	\$121,363	\$121,363	\$123,295	1,932		2%
	Allocate Fire General Taxation		\$383,171	\$419,182	\$409,211	\$409,211	\$494,344	85,133		21%
	Allocate Development General Taxation		\$217,769	\$198,731	\$44,754	\$44,754	\$129,237	84,483		189%
	Allocate Public Works/ Parks General Taxation		\$1,212,943	\$1,263,976	\$1,453,180	\$1,453,180	\$1,548,338	95,158		7%
	Allocate Transit General Taxation		\$69,908	\$69,908	\$111,352	\$92,793	\$131,420	38,627		42%
	Allocate Rec General Surplus		\$0	\$236,030	\$0	\$0	\$0	0		#DIV/0!
	Allocate Water Surplus		\$0	\$284,493	\$0	\$0	\$0	0		#DIV/0!
	Allocate Sewer Surplus		\$0	\$650	\$0	\$0	\$0	0		#DIV/0!
	Allocate Airport General Taxation		\$23,108	\$23,671	\$29,701	\$29,701	\$41,953	12,252		41%
01-2-008700-6475	Transfer - School Levy		\$1,732,925	\$1,511,416	\$1,854,948	\$1,837,658	\$1,854,948	17,290		1%
01-2-008700-6476	Transfer - Police Tax		\$272,400	\$246,171	\$288,447	\$289,271	\$288,447	(825)		0%
01-2-008700-6477	Transfer - SLRD		\$1,251,687	\$1,127,825	\$1,335,487	\$1,339,156	\$1,335,487	(3,669)		0%
01-2-008700-6479	Transfer - STSRHD		\$42,672	\$34,893	\$52,372	\$52,504	\$52,372	(132)		0%
01-2-008700-6480	Transfer - MFA		\$261	\$227	\$318	\$319	\$318	(0)		0%
01-2-008700-6481	Transfer - BCAA		\$60,167	\$51,097	\$63,786	\$63,864	\$63,786	(78)		0%
01-2-008800-6501	Reclass Frontage to Water Revenue Fund		\$99,985	\$99,985	\$99,985	\$99,985	\$99,985	0		0%
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund		\$212,064	\$212,064	\$212,065	\$212,065	\$212,065	0		0%
01-2-008800-6504	Transfer to General - Capital		\$0	\$0	\$0	\$0	\$0	0		#DIV/0!
01-2-008800-6505	Transfer to Future Reserves - Capital		\$140,298	\$140,298	\$406,055	\$406,055	\$187,500	(218,555)		-54%
01-2-008800-6509	Transfer to/from Future Reserves		\$78,844	\$206,960	\$39,198	\$39,198	\$135,826	96,628		247% Operating Surplus
	Total transfers		\$7,045,145	\$7,549,561	\$8,160,538	\$8,129,393	\$8,569,269	439,877		5%
	(Surplus)/Deficit		(\$131,451)	(\$0)	(\$183,563)	(\$33,001)	\$159,936	192,937		

Village of Pemberton									
2023 Budget									
As at March 15, 2023									
Administrative and Financial Services									
Service Mandate:									
1 Vision - Deliver strategic priorities, corporate objectives and employee values									
2 Organizational Health: Retention and increased organizational stability and development									
3 Service - Reliable, responsive and building relationships									
4 Emergency Preparedness									
		(Unaudited)	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
		2021 YTD	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
		Actual							
Revenues:									
Allocate to Admin General Taxation		(\$1,145,324)	(\$1,145,324)	(\$1,638,316)	(\$1,638,316)	(\$1,869,949)	(\$231,633)	14%	
Surplus Carryforward		(\$165,203)	(\$168,388)				\$0	#DIV/0!	
01-1-106800-1471	Fines - Dog Ticketing Fees	(\$1,050)	(\$100)	\$0	(\$125)	\$0	\$125	-100%	Focus on education and working with the community
01-1-106800-1472	Fines - Traffic Offense Ticketing Fees	(\$3,925)	(\$3,250)	(\$780)	(\$2,550)	(\$3,000)	(\$450)	18%	Growth with permanent Bylaw Officer
01-1-106800-1473	Fines - Other Bylaw Enforcement Fines	\$0	(\$536)	(\$2,625)	(\$500)	(\$2,000)	(\$1,500)	300%	
01-1-106900-1500	Admin - Application Fees	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-1-106900-1502	Licenses - Dog	(\$4,404)	(\$4,115)	(\$4,204)	(\$6,025)	(\$5,000)	\$1,025	-17%	Building relationships, increased promotion with Bylaw Office
01-1-106900-1503	Licenses - Business	(\$101,113)	(\$89,875)	(\$93,625)	(\$89,875)	(\$89,798)	\$78	0%	Cannabis business fees reduced offset by forecast growth in licence
01-1-107200-1670	Grant - Federal Project - General	(\$6,384)	\$0	(\$6,578)	\$0	\$0	\$0	#DIV/0!	
01-1-107200-1671	Grant - Provincial Project - General	(\$29,866)	(\$130,005)	(\$171,482)	(\$139,005)	(\$1,751,133)	(\$1,612,128)	1160%	CWPP and Escrbe- Includes Daycare
01-1-107300-1930	Covid Recovery Funds	(\$77,522)	\$0	(\$109,012)	(\$234,831)	(\$107,500)	\$127,331	-54%	Vadim, Bylaw, Zoom, phone stipend, Escrbe, plus additional
01-1-107200-1673	Grant - Other Project - General	(\$66,000)	\$0	(\$45,600)	(\$60,000)	\$0	\$60,000	-100%	Asset Management Study
01-1-107200-1674	Contribution - Other Govt - General	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-1-107200-1675	Contribution - Other - General	(\$3,100)	\$0	\$5,686	(\$12,000)	(\$12,600)	(\$600)	5%	Wellness Almanac PDF
01-1-107200-1676	Transit - Contributions	\$0	(\$8,307)	\$0	(\$8,881)	\$0	\$8,881	-100%	CEF Sign Admin and misc
01-1-107300-1925	Admin - Other Revenue - Misc	(\$193)	(\$6,000)	\$0	(\$4,000)	\$0	\$4,000	-100%	Economic Dev Strategy moved from grant provincial
01-1-107300-1927	Other Revenue - Gas Tax	\$0	\$0	\$0	(\$3,000)	\$0	\$3,000	-100%	
01-1-107500-1990	MFA Proceeds	\$0	(\$45,000)	\$0	(\$45,000)	(\$45,000)	\$0	0%	Bylaw truck deferred, Spring 2023 delivery
01-1-107600-6500	Admin - Transfer from Reserve	\$0	(\$373,962)	\$0	\$0	\$0	\$0	#DIV/0!	
Total revenues		(\$1,604,084)	(\$1,974,861)	(\$2,066,536)	(\$2,244,108)	(\$3,885,980)	(\$1,641,872)	14%	
Operating Expenses:									
01-2-108000-0000	Admin - Building			\$0					
01-2-108000-6000	Admin - Salaries	\$1,010,970	\$1,082,312	\$1,143,240	1,115,824	\$1,277,906	\$162,082	-87%	Full staffing, merit increase, plus updated grid
01-2-108000-6002	Admin - Benefits	\$151,754	\$156,942	\$177,218	145,489	\$186,079	\$40,590	-78%	
01-2-108000-6003	Admin - Travel, Meals & Accommodation	\$51	\$8,550	\$3,636	\$5,000	\$7,500	\$2,500	-67%	To support training investment
01-2-108000-6004	Admin - Interest, Comm. & Bank Fees	\$478	\$4,793	\$4,170	\$4,793	\$4,793	(\$0)	-100%	
01-2-108000-6005	Admin - Advertising	\$14,995	\$7,500	\$15,102	\$10,000	\$12,079	\$2,079	-83%	Plaque ads, not election year, plus branding (photography \$2,500)
01-2-108000-6006	Admin - Insurance	\$24,328	\$29,438	\$23,522	\$30,586	\$31,780	\$1,194	-96%	Municipal Insurance Association of BC Premium, plus BFL
01-2-108000-6007	Admin - Photocopier	\$3,015	\$3,563	\$3,499	\$3,000	\$3,000	\$0	-100%	Sustained reduction in office copies
01-2-108000-6008	Admin - Postage	\$9,048	\$9,375	\$8,650	\$9,741	\$5,400	(\$4,341)	-180%	Saved on business licences, tax/ utilities
01-2-108000-6010	Admin - Sundry	\$2,612	\$1,592	\$3,727	\$2,500	\$2,500	\$0	-100%	Sustained reduction in office space utilization
01-2-108000-6011	Admin - Telephone	\$12,219	\$13,709	\$10,620	\$13,709	\$11,500	(\$2,209)	-119%	
01-2-108000-6012	Admin - Hydro	\$7,549	\$8,000	\$7,203	\$8,000	\$7,500	(\$500)	-107%	
01-2-108000-6013	Admin - Land Lease Fees	\$0	\$0	\$1,500	\$0	\$1,500	\$1,500	0%	CBC Tower Rental
01-2-108000-6014	Admin - IT/Software	\$94,587	\$93,568	\$87,095	\$112,217	\$100,000	(\$12,217)	-112%	IT contract and maintenance and upgrade, Adobe licenses, E
01-2-108000-6015	Admin - Elections	\$475	\$0	\$18,589	\$30,000	\$0	(\$30,000)	#DIV/0!	2022 Fall Election, no expense 2023
01-2-108000-6016	Admin - Community School Expense	\$12,475	\$12,475	\$14,245	\$12,961	\$14,245	\$1,284	-91%	
01-2-108000-6019	Admin - Memberships and Prof. Fess	\$9,718	\$10,000	\$10,764	\$10,390	\$10,500	\$110	-99%	Includes Zoom licenses
01-2-108000-6020	Admin - Training	\$2,810	\$19,500	\$10,232	\$19,500	\$28,000	\$8,500	-70%	Increased investment in staff, impact of high turnover
01-2-108000-6021	Admin - Consultation & Special Evt.	\$3,069	\$5,000	\$5,804	\$5,000	\$7,450	\$2,450	-67%	FUN Committee
01-2-108000-6022	Admin - Bad Debt	\$106	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-2-108000-6026	Admin - Website	\$5,291	\$8,500	\$10,620	\$6,000	\$11,000	\$5,000	-55%	Annual Report+ Website Maintenance+ Strategic Plan
01-2-108000-6525	Admin - Debt Interest	\$2,713	\$2,765	\$5,095	\$2,765	\$5,095	\$2,330	-54%	Update to debt schedule for Bylaw Truck
01-2-108000-6527	Admin - Debt Principal	\$58,568	\$59,259	\$61,758	\$59,259	\$61,758	\$2,499	-96%	5 year financing on Bylaw Truck included
01-2-108000-6999	Penny Rounding Expense	(\$1)	\$0	(\$1)	\$0	\$0	\$0	#DIV/0!	
01-2-108100-6100	Admin - Accounting	\$33,075	\$30,000	\$44,100	\$35,000	\$40,000	\$5,000	-88%	
01-2-108100-6101	Admin - Legal	\$52,434	\$30,000	\$39,512	\$35,000	\$40,000	\$5,000	-88%	
01-2-108100-6103	Admin - Contract & Consultant Labour	\$1,140	\$25,000	\$13,659	\$123,000	\$70,000	(\$53,000)	-176%	Reduction resulting from reduced recruitment expenses, See
01-2-108100-6104	Admin - Records Management	\$13,251	\$10,200	\$14,413	\$15,710	\$10,000	(\$5,710)	-157%	RM Consultant, Storage, Destruction, Training
01-2-108200-6125	Admin - Maintenance	\$32,013	\$53,542	\$41,829	\$41,400	\$41,000	(\$400)	-101%	fire alarms 5K, 2 Stand up Station and Vinyl floor, cleaning at
01-2-108200-6126	Admin - Parts & Supplies	\$13,389	\$15,635	\$16,118	\$16,244	\$16,000	(\$244)	-102%	
01-2-108200-6127	Admin - Hardware	\$22,493	\$9,000	\$12,872	\$9,351	\$12,000	\$2,649	-78%	COVID Recovery includes end of life monitor replacements, re
01-2-108200-6128	Admin/Bylaw - Fuel & Oil	\$1,291	\$4,000	\$1,545	\$4,000	\$2,000	(\$2,000)	-200%	
01-2-108200-6129	Admin/Bylaw - Servicing	\$0	\$3,000	\$345	\$3,117	\$2,500	(\$617)	-125%	
01-2-108250-6023	Amortization Expense - General	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
01-2-108300-6450	Promotions/Community Enhancement	\$4,750	\$7,500	\$7,450	\$7,500	\$7,500	\$0	-100%	
01-2-108300-6451	Community Init. & Opport. Fund	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	moved to SLRD
01-2-108300-6454	Climate Action Carbon Tax Credits	\$0	\$2,500	\$0	\$0	\$0	\$0	#DIV/0!	CARIP grant no longer exists
01-2-108400-6175	Admin - Bylaw Enforcement Exp	\$3,787	\$6,662	\$9,184	\$6,662	\$6,662	(\$0)	-100%	Includes WAG
01-2-108400-6454	Admin - Emergency Management	\$35,292	\$67,976	\$27,051	\$75,976	\$40,000	(\$35,976)	-190%	PVDD monitoring addition (ESS Grant, EOC Grant)
Total Operating Expenses		\$1,643,972	\$1,801,856	\$1,954,366	\$1,979,695	\$2,077,247	\$97,552	5%	
Key Priorities:									
01-2-108400-6170	Project Admin - General Expense			\$6,200			\$0		
	Wellness Almanac		\$0	\$12,750	\$12,000	\$12,600	\$600	5%	Recovered through PDIF
	Economic Development Strategy	\$1,140	\$3,005	\$3,005	\$3,005		(\$3,005)	-100%	Gas Tax Funding
	Whistler Community Foundation - Flow Through Grant	\$3,700	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	UBCM CEPF 2021 Grant	\$60,000	\$0	\$0	\$0	\$0	\$0	#DIV/0!	To PVDD
	Office Renovations	\$4,960	\$0	\$10,743	\$0	\$0	\$0	#DIV/0!	Council Chambers
	Community Foundation of Whistler Refund (Mayor's Tas	\$4,941	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	Community Wildfire Protection Plan	\$0	\$125,000	\$125,000	\$125,000		(\$125,000)	-100%	Grant Funding - UBCM
	Asset Management	\$0	\$0	\$57,000	\$60,000		(\$60,000)	-100%	Grant Funding - UBCM & FCM
							\$0	#DIV/0!	
							\$0	#DIV/0!	
Total Key Priorities		\$74,741	\$128,005	\$86,693	\$200,005	\$12,600	(\$187,405)	-1587%	
Capital Priorities:									
	Building- Daycare			\$0		1,751,133	\$1,751,133	#DIV/0!	
	HVAC Repairs	\$14,438	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
Deferred to 2022	Bylaw Truck		\$45,000	\$0	\$45,000	\$45,000	\$0	0%	Deferred delivery until spring 2023
							\$0	#DIV/0!	
							\$0	#DIV/0!	
Total Capital Priorities		\$14,438	\$45,000	\$0	\$45,000	\$1,796,133	\$1,751,133	3891%	
Total Expenses		\$1,733,151	\$1,974,860	\$2,041,059	\$2,224,700	\$3,885,980	\$1,661,280	75%	
Reserve Objectives:									
Total Reserve Objectives		\$0	\$0	\$0	\$0	\$0	\$0	0%	
(Surplus)/Deficit		\$129,067	\$0	(\$25,476)	(\$19,408)	\$0	\$19,407		

Village of Pemberton										
2023 Budget										
As at March 15, 2023										
Airport Services										
Service Mandate:										
1. Maintaining a Safe and Secure Airport										
2. Periodic snow clearing and routine maintenance										
3. Legal reduction strategy and timely lease renewals										
4. Alternate revenue stream review										
			(Unaudited)							
			2021 YTD	2021	2022 YTD	2022	2023	Variance over	Variance over	Comments
			Actual	Budget	Actual (Unaudited)	Budget	Budget	Budget (\$)	Budget (%)	
Revenues:										
			<i>Allocate to Airport General Taxation</i>	<i>(\$23,108)</i>	<i>(\$23,108)</i>	<i>(\$29,701)</i>	<i>(\$29,701)</i>	<i>(\$41,953)</i>	<i>(\$12,252)</i>	<i>41%</i>
			<i>Surplus Carryforward</i>	<i>(\$863)</i>	<i>(\$563)</i>			<i>\$0</i>	<i>#DIV/0!</i>	
	07-1-557100-1602	Air - Lease & Maintenance Fees	<i>(\$40,008)</i>	<i>(\$39,827)</i>	<i>(\$36,845)</i>	<i>(\$40,000)</i>	<i>(\$40,000)</i>	<i>\$0</i>	<i>0%</i>	
	07-1-557200-1671	Grant - Provincial Project - General	\$0	\$0		\$0	\$0	<i>\$0</i>	<i>#DIV/0!</i>	
	01-1-57300-1920	Airport - Recovery Revenue	<i>(\$6,216)</i>	\$0	<i>(\$2,894)</i>	\$0	<i>(\$4,000)</i>	<i>(\$4,000)</i>	<i>#DIV/0!</i>	
	07-1-557300-1925	Airport - Other Revenue	<i>(\$556)</i>	<i>(\$5,000)</i>	<i>(\$1,677)</i>	<i>(\$5,000)</i>	<i>(\$2,000)</i>	<i>\$3,000</i>	<i>-60%</i>	Winter Training, Periodic Filming
	07-1-557300-1931	Airport - Tie Down Fees	<i>(\$1,010)</i>	<i>(\$1,000)</i>	<i>(\$760)</i>	<i>(\$1,000)</i>	<i>(\$1,000)</i>	<i>\$0</i>	<i>0%</i>	
	07-1-557300-1932	Airport - Landing Fees	<i>(\$820)</i>	<i>(\$600)</i>	\$600	<i>(\$820)</i>	<i>(\$820)</i>	<i>\$0</i>	<i>0%</i>	
Total revenues			<i>(\$72,580)</i>	<i>(\$70,098)</i>	<i>(\$71,277)</i>	<i>(\$76,521)</i>	<i>(\$89,773)</i>	<i>(\$13,252)</i>	<i>17%</i>	
Operating Expenses:										
	07-2-558000-0000	Airport - Admin	\$75	\$500	\$77	\$75	\$50	<i>(\$25)</i>	<i>-33%</i>	
	07-2-558000-6000	Airport - Salaries	\$55,079	\$57,692	\$61,640	61,248	\$65,645	\$4,397	7%	
	07-2-558000-6005	Airport - Advertising	\$569	\$600	\$281	\$600	\$858	\$258	43%	
	07-2-558000-6006	Airport - Insurance	\$4,756	\$5,355	\$4,866	\$5,355	\$4,919	<i>(\$436)</i>	<i>-8%</i>	
	07-2-558000-6010	Airport - Sundry	\$0	\$200	\$64	\$200	200	\$0	0%	
	07-2-558000-6012	Airport - Hydro	\$1,482	\$1,750	\$1,725	\$1,600	\$1,600	\$0	0%	PAWS Society
	07-2-558000-6014	Airport- IT	\$0	\$0	\$0	\$0	\$0	\$0	<i>#DIV/0!</i>	
	07-2-558100-6101	Airport - Legal	\$22,008	\$3,000	\$27,122	\$6,000	\$10,000	\$4,000	67%	
	07-2-558100-6102	Airport - Engineering	\$0	\$0	\$0	\$0	\$0	\$0	<i>#DIV/0!</i>	
	07-2-558100-6103	Airport - Contractors & Consultants	\$0	\$0	<i>(\$1,500)</i>	\$0	\$0	\$0	<i>#DIV/0!</i>	
	07-2-558200-6125	Airport - Maintenance	\$503	\$500	\$0	\$943	\$2,000	\$1,057	112%	East Taxiway Gate Replacement, C
	07-2-558200-6126	Airport - Parts & Supplies	\$0	\$500	\$0	\$500	\$500	\$0	0%	
	07-2-558200-6176	Air - Roads	\$0	\$0	\$0	\$0	\$0	\$0	<i>#DIV/0!</i>	Snow Clearing
	07-2-558250-6023	Amortization Expense - Airport	\$0	\$0	\$0	\$0	\$0	\$0	<i>#DIV/0!</i>	
	07-2-558400-6173	Projects - Recoverable Airport Expenses	\$6,216	\$0	\$8,710	\$0	\$4,000	\$4,000	<i>#DIV/0!</i>	
Total Operating Expenses			\$90,687	\$70,097	\$102,988	\$76,521	\$89,773	\$13,251	17%	
Key Priorities:										
Total Key Priorities			\$0	\$0	\$0	\$0	\$0	\$0	0%	
Capital Priorities:										
Total Capital Priorities			\$0	\$0	\$0	\$0	\$0	\$0	0%	
Total Expenses			\$90,687	\$70,097	\$102,988	\$76,521	\$89,773	\$13,251	9%	
Reserve Objectives:										
Total Reserve Objectives			\$0	\$0	\$0	\$0	\$0	\$0	0%	
(Surplus)/Deficit			\$18,107	\$0	\$31,711	\$0	(\$0)	(\$2)		

Village of Pemberton - PVUS

2023 Budget
As at March 15, 2023
Final and Unaudited

2022 Budget
As at March 15, 2022
Final and Unaudited

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

	2022 YTD	2022	2023	Budget 5	Budget %
	Actual (Unaudited)	Budget	Budget	Budget 5	Budget %
Community Centre - 60001					
01-60000-000	Suppl. Gov. Revenue	(158,033)	(158,033)	(158,033)	100.0%
01-60000-100	SRD Contributions - MANAGEMENT	(647,087)	(647,087)	(647,087)	100.0%
01-60000-100	SRD Contributions - Recreation	(134,546)	(134,546)	(134,546)	100.0%
01-60000-100	SRD Contributions - COVID Grant	-	-	-	-
01-60000-100	SRD Contributions - Reserve	-	-	-	-
01-60000-100	Interest Revenue	(2,000)	(2,000)	(2,000)	100.0%
01-60000-100	Grants - Contributions Other	-	-	-	-
01-60000-100	Grants - Federal Govt	(2,000)	(2,000)	(2,000)	100.0%
01-60000-100	Grants - Provincial Govt	(1,000)	(1,000)	(1,000)	100.0%
01-60000-100	Grants - Other Govt	-	-	-	-
01-60000-100	Grants - Other	(12,500)	(12,500)	(12,500)	100.0%
01-60000-100	Rec - Rental Fees	(137,434)	(69,081)	(130,000)	100.0%
01-60000-100	Miscellaneous Revenue	(2,271)	(2,000)	(2,000)	100.0%
01-60000-100	MFA Process	-	-	-	-
01-60000-100	Transfer from Reserve	-	-	-	-
01-60000-120	Rec - Adult Program Revenue	(71,494)	(39,660)	(60,000)	100.0%
01-60000-120	Rec - Children's Program Revenue	(57,778)	(97,978)	(102,000)	100.0%
01-60000-120	Rec - Children's Camp Revenue	(62,507)	(113,339)	(61,500)	100.0%
01-60000-120	Rec - Special Events Revenue	-	-	-	-
01-60000-130	Rec - Fitness Centre Revenue	(144,266)	(93,733)	(130,000)	100.0%
01-60000-130	Rec - Fitness Centre Revenue	-	-	-	-
01-60000-000	General Administration	503,745	250	250	100.0%
01-60000-000	Rec - Salaries	411,300	526,711	115,664	21.8%
01-60000-000	Rec - Benefits	122,482	14,546	14,546	11.8%
01-60000-000	Travel, Meals and Accommodation	464	1,721	3,000	174.3%
01-60000-000	Interest & Bank Charges	13,545	13,133	13,000	95.9%
01-60000-000	Advertising	1,270	2,000	2,000	157.5%
01-60000-000	Insurance	5,232	2,750	5,000	95.6%
01-60000-000	Photocopy	6,008	6,173	6,000	101.7%
01-60000-000	Postage	-	102	102	102.0%
01-60000-000	Rec - Office Supplies	2,662	7,444	7,200	274.4%
01-60000-000	Rec - Laundry	2,107	1,075	1,075	51.0%
01-60000-000	Telephone	8,886	13,000	13,000	147.5%
01-60000-000	Hydro	48,355	50,000	52,000	107.7%
01-60000-000	IT/Software	48,911	31,441	43,000	88.1%
01-60000-000	Memberships & Professional Fees	1,078	1,000	1,075	107.5%
01-60000-000	Training	1,159	6,100	12,277	106.7%
01-60000-000	Rec - Audit Fee	705	150	705	141.0%
01-60000-000	Interest & Permits	117	117	117	100.0%
01-60000-000	Rec - Debt Servicing Interest Expense	6,831	6,969	6,969	102.0%
01-60000-000	Legal	-	1,000	1,000	100.0%
01-60000-000	Contractors & Consultants	61,587	85,100	86,078	140.4%
01-60000-000	Maintenance/Security	97,392	121,895	107,000	109.1%
01-60000-000	Rec - Parts & Supplies	21,072	7,100	25,432	121.1%
01-60000-000	Hardware	5,888	500	500	8.5%
01-60000-000	Fuel	841	900	1,000	119.0%
01-60000-000	Services	4,040	20,000	14,750	36.6%
01-60000-000	Projects - General	-	-	-	-
01-60000-000	Project - Capital Land Expense - Rec	-	-	-	-
01-60000-000	Operating Costs - Adult Programs	54,638	21,180	40,180	73.3%
01-60000-000	Operating Costs - Children's Programs	15,118	23,177	25,186	166.3%
01-60000-000	Operating Costs - Summer Camp	50,627	33,131	28,830	57.0%
01-60000-000	Operating Costs - Special Events	5,096	986	18,000	353.1%
01-60000-000	Operating Costs - Fitness Centre	37,195	37,744	37,750	100.0%
01-60000-000	Transfer to Reserve	75,000	75,000	75,000	100.0%
01-60000-000	Transfer to Surplus Reserve	-	-	-	-
01-60000-000	Transfer from Capital Asset	-	-	-	-
01-60000-000	Project - Cap. Maint. & Equip. Exp. - Rec	26,027	40,000	37,500	93.8%
01-60000-000	Project - Cap. Eng. Struct. - Rec	62,586	74,548	15,000	23.9%
01-60000-000	Project - Cap. Building - Rec	840	80,000	80,000	95.2%
01-60000-000	Total Expenses	1,272,371	1,263,895	1,432,495	113.4%
01-60000-000	Surplus/Deficit	(130,397)	0	0	0.0%
Recreation Fields - 60002					
01-60000-100	Suppl. Gov. Revenue	(7,818)	(7,818)	(7,818)	100.0%
01-60000-100	SRD Contributions - Recreation	(26,134)	(26,134)	(26,134)	100.0%
01-60000-100	Interest Revenue	(1,000)	(1,000)	(1,000)	100.0%
01-60000-000	General Administration	1,822	2,000	178	9.8%
01-60000-000	Rec - Salaries	1,822	2,000	178	9.8%
01-60000-000	Rec - Benefits	1,000	1,000	(900)	-90.0%
01-60000-000	Travel, Meals and Accommodation	-	-	-	-
01-60000-000	Interest & Bank Charges	11,233	5,000	5,000	44.5%
01-60000-000	Legal	7,917	20,000	20,000	252.7%
01-60000-000	Contractors & Consultants	5,888	500	500	8.5%
01-60000-000	Maintenance/Security	841	900	1,000	119.0%
01-60000-000	Rec - Parts & Supplies	4,040	20,000	14,750	36.6%
01-60000-000	Fuel	4,040	20,000	14,750	36.6%
01-60000-000	Projects - General	-	-	-	-
01-60000-000	Operating Costs - Adult Programs	54,638	21,180	40,180	73.3%
01-60000-000	Operating Costs - Children's Programs	15,118	23,177	25,186	166.3%
01-60000-000	Operating Costs - Summer Camp	50,627	33,131	28,830	57.0%
01-60000-000	Operating Costs - Special Events	5,096	986	18,000	353.1%
01-60000-000	Operating Costs - Fitness Centre	37,195	37,744	37,750	100.0%
01-60000-000	Transfer to Reserve	75,000	75,000	75,000	100.0%
01-60000-000	Transfer to Surplus Reserve	-	-	-	-
01-60000-000	Transfer from Capital Asset	-	-	-	-
01-60000-000	Project - Cap. Maint. & Equip. Exp. - Rec	26,027	40,000	37,500	93.8%
01-60000-000	Project - Cap. Eng. Struct. - Rec	62,586	74,548	15,000	23.9%
01-60000-000	Project - Cap. Building - Rec	840	80,000	80,000	95.2%
01-60000-000	Total Expenses	1,272,371	1,263,895	1,432,495	113.4%
01-60000-000	Surplus/Deficit	(130,397)	0	0	0.0%
Youth/Senior Centre - 60003					
01-60000-100	Suppl. Gov. Revenue	(81,321)	(81,321)	(81,321)	100.0%
01-60000-100	SRD Contributions - MANAGEMENT	(13,000)	(13,000)	(13,000)	100.0%
01-60000-100	SRD Contributions - CAPITAL (SRD)	-	-	-	-
01-60000-100	SRD Contributions - Recreation	(20,000)	(20,000)	(20,000)	100.0%
01-60000-100	SRD Contributions - COVID Grant	-	-	-	-
01-60000-100	SRD Contributions - Reserve	-	-	-	-
01-60000-100	Interest Revenue	(2,000)	(2,000)	(2,000)	100.0%
01-60000-100	Grants - Contributions Other	-	-	-	-
01-60000-100	Grants - Federal Govt	(2,000)	(2,000)	(2,000)	100.0%
01-60000-100	Grants - Provincial Govt	(1,000)	(1,000)	(1,000)	100.0%
01-60000-100	Grants - Other Govt	-	-	-	-
01-60000-100	Grants - Other	(12,500)	(12,500)	(12,500)	100.0%
01-60000-100	Rec - Rental Fees	(137,434)	(69,081)	(130,000)	100.0%
01-60000-100	Miscellaneous Revenue	(2,271)	(2,000)	(2,000)	100.0%
01-60000-100	MFA Process	-	-	-	-
01-60000-100	Transfer from Reserve	-	-	-	-
01-60000-120	Rec - Adult Program Revenue	(71,494)	(39,660)	(60,000)	100.0%
01-60000-120	Rec - Children's Program Revenue	(57,778)	(97,978)	(102,000)	100.0%
01-60000-120	Rec - Children's Camp Revenue	(62,507)	(113,339)	(61,500)	100.0%
01-60000-120	Rec - Special Events Revenue	-	-	-	-
01-60000-130	Rec - Fitness Centre Revenue	(144,266)	(93,733)	(130,000)	100.0%
01-60000-130	Rec - Fitness Centre Revenue	-	-	-	-
01-60000-000	General Administration	125	125	(125)	-100.0%
01-60000-000	Rec - Salaries	24,720	17,139	26,341	106.6%
01-60000-000	Rec - Benefits	1,818	911	1,400	77.0%
01-60000-000	Travel, Meals and Accommodation	300	800	500	166.7%
01-60000-000	Interest & Bank Charges	11,233	5,000	5,000	44.5%
01-60000-000	Legal	7,917	20,000	20,000	252.7%
01-60000-000	Contractors & Consultants	5,888	500	500	8.5%
01-60000-000	Maintenance/Security	841	900	1,000	119.0%
01-60000-000	Rec - Parts & Supplies	4,040	20,000	14,750	36.6%
01-60000-000	Fuel	4,040	20,000	14,750	36.6%
01-60000-000	Projects - General	-	-	-	-
01-60000-000	Project - Capital Land Expense - Rec	-	-	-	-
01-60000-000	Operating Costs - Adult Programs	54,638	21,180	40,180	73.3%
01-60000-000	Operating Costs - Children's Programs	15,118	23,177	25,186	166.3%
01-60000-000	Operating Costs - Summer Camp	50,627	33,131	28,830	57.0%
01-60000-000	Operating Costs - Special Events	5,096	986	18,000	353.1%
01-60000-000	Operating Costs - Fitness Centre	37,195	37,744	37,750	100.0%
01-60000-000	Transfer to Reserve	75,000	75,000	75,000	100.0%
01-60000-000	Transfer to Surplus Reserve	-	-	-	-
01-60000-000	Transfer from Capital Asset	-	-	-	-
01-60000-000	Project - Cap. Maint. & Equip. Exp. - Rec	26,027	40,000	37,500	93.8%
01-60000-000	Project - Cap. Eng. Struct. - Rec	62,586	74,548	15,000	23.9%
01-60000-000	Project - Cap. Building - Rec	840	80,000	80,000	95.2%
01-60000-000	Total Expenses	67,854	94,423	85,608	88.1%
01-60000-000	Surplus/Deficit	(8,823)	0	0	0.0%
Gene Lake - 60004					
01-60000-100	Suppl. Gov. Revenue	(6,971)	(6,971)	(6,971)	100.0%
01-60000-100	SRD Contributions - Recreation	(18,085)	(18,085)	(18,085)	100.0%
01-60000-100	Interest Revenue	(1,000)	(1,000)	(1,000)	100.0%
01-60000-000	General Administration	350	350	-	-
01-60000-000	Rec - Salaries	1,137	1,500	863	75.6%
01-60000-000	Rec - Benefits	100	100	100	100.0%
01-60000-000	Travel, Meals and Accommodation	400	400	(400)	-100.0%
01-60000-000	Interest & Bank Charges	75	75	(75)	-100.0%
01-60000-000	Advertising	142	250	250	175.4%
01-60000-000	Insurance	6,500	2,000	2,000	30.8%
01-60000-000	Photocopy	1,925	8,000	8,000	415.6%
01-60000-000	Postage	60	250	250	416.7%
01-60000-000	Rec - Office Supplies	286	250	250	87.4%
01-60000-000	Rec - Laundry	-	-	-	-
01-60000-000	Telephone	-	-	-	-
01-60000-000	Hydro	-	-	-	-
01-60000-000	IT/Software	-	-	-	-
01-60000-000	Memberships & Professional Fees	-	-	-	-
01-60000-000	Training	-	-	-	-
01-60000-000	Rec - Adult Program Revenue	(71,494)	(39,660)	(60,000)	100.0%
01-60000-000	Rec - Children's Program Revenue	(57,778)	(97,978)	(102,000)	100.0%
01-60000-000	Rec - Children's Camp Revenue	(62,507)			

Capital Expenditures	2023	Prov	Fed	Other	Other Govt	Prov	COVID									Notes	Funding
		Grants	Gas Tax	Restart	DCCs	Reserves	Debt/Financing	Other	Utility User Rates	Taxes	Totals						
Admin Department																	
Bylaw Truck	45,000									45,000							
Daycare	1,600,000	1,600,000															
Deferred Daycare Expense from 2022	151,133	151,133															
	45,000	1,751,133								45,000							1,796,133
Fire Department																	
Project - Cap. Mach & Equip. Exp - Fire	20,000									20,000							
SCBA Tank Replacement 5 per year																	
Mini Repeater for further signal reach down InShuk FSR																	
New Security Fencing Training Ground																	
Structure Fire Bunker Gear																	
Hoses, Nozzles Adapters	20,000									20,000							
Sprinkler Protection Unit Trailer and Truck	20,000									20,000							Deferred to complete project
Engine 10 Truck Replacement	150,000									150,000							
Ladder 1 Replacement																	
Engine 11 Truck Replacement																	
Rescue 1 Replacement																	
Firehall Replacement																	
Water Tank and Fire Pump (Engine 11)	30,000									30,000							
Training Ground Servicing	10,000									10,000							
Rescue 1 Hydraulic Pump	15,000									15,000							
	265,000									115,000	150,000						265,000
Public Works and Parks																	
Loader	49,000					49,000											
EV Charger (Sea to Sky Joint Project)	150,000	50,000	100,000														NRCan, Clean BC and Gas Tax Funds
EV Charger (Aster Street)	8,000			3,500													
Speed Reader	3,025,611	2,218,771			370,000			315,540			121,300						(0)
Soccer Field and Amenity Building	200,000	200,000															
Park and Ride	198,023	158,418															Design in 2022 construction 2023
McKenzie Road Repair	306,000									39,605							Carried over from 2021
Pemberton Farm Road East Upgrade	414,000				92,000	161,000	161,000	217,000		89,000							Gas Tax and COVID restart funds; BC Active Transport Unsuccessful.
Friendship Trail (Pemberton Farm Road East)	76,000									76,000							Tyala Contribution
Signal Hill Sidewalk																	Carried over from 2021
Bike Skills Park																	
Snow Blower attachment for Loader																	
Boardwalk Replacement	50,000									50,000							
Bucket Truck Replacement (used)	40,000									40,000							
Pickup Truck																	
Electrified hand tool equipment	10,000			10,000													
Gravel Shed																	
Loader Wing	30,000									30,000							
F550 w/ Plow & Sander	110,000										110,000						
F550 Flat Deck- Replacing Mitsubishi Flat Deck 2007																	Deferred from 2021
F150 w/ 8' bed- Garbage Truck	40,000										40,000						Added Feb. 3, 2022
Kubota Skid Steer w/ Snow Blower																	
Parks Trailer	30,000									30,000							Deferred from 2021
Den Dyuf Culvert																	
	4,736,634	2,627,190	100,000	13,500	462,000	210,000	161,000	532,540	354,605	150,000	121,300		4,500				4,736,634
Water Projects							2,998,190				4,732,134						
Genset																	
Scada Improvements	50,000									50,000							
Water Truck																	
Water Treatment Investigation and Preliminary Design																	Subject to Grant or Gas Tax or Reserves
Water Treatment Investigation Final Design																	Deferred to include in water tx facility
Chlorine Analyzer Eagle Drive																	
Flow Meter Replacement																	
Well #3 Pump head and Motor Replacement																	Cost estimate end of January
Fernwood Watermain & PRV Replacement	280,000					180,000				100,000							
Leak Detection Device	18,000									18,000							Carryforward
Hatch Alarm																	
Zone meters (additional)																	
Test Well/Infiltration Gallery																	Borrowing or grant funding
Water Treatment Facility																	
Chlorine Pump Replacement																	
Reservoir mixer motor																	
Water Feasibility/Water Source																	
Industrial Park Looping	30,000									30,000							
Commercial Meters	80,000									80,000							
Test Well Exploration	600,000	600,000															
Water Treatment Facility																	
Water Feasibility/Water Source																	
Industrial Park Looping	270,000																
McRae Rd Water Main Upsizing						270,000											
	1,328,000	600,000				450,000											1,328,000
Sewer Projects																	
Village Wide Scada Upgrades	50,000									50,000							Carry over
Outfall Inline Flushing System	10,000									10,000							Carry over
2 Variable Frequency Drives	36,000									36,000							Carry over
Industrial Park Generator	100,000									100,000							Carry over
Inflow/Infiltration Study																	
Walnut Lift Station Design																	
Walnut Lift Station Upgrade	556,000	200,000				250,000				106,000							
Lift Station #1																	
UV System Upgrade	20,000									20,000							
	772,000	200,000				250,000				322,000							772,000
Reserves																	
Drainage Reserve	25,000													25,000			Frontier Street/Other
Road Reserve	40,000													40,000			
Equipment Reserve	25,000													25,000			
	90,000													90,000			90,000
Total	7,236,634	5,178,323				910,000	161,000	532,540	1,069,605	345,000	121,300			94,500			8,987,767