

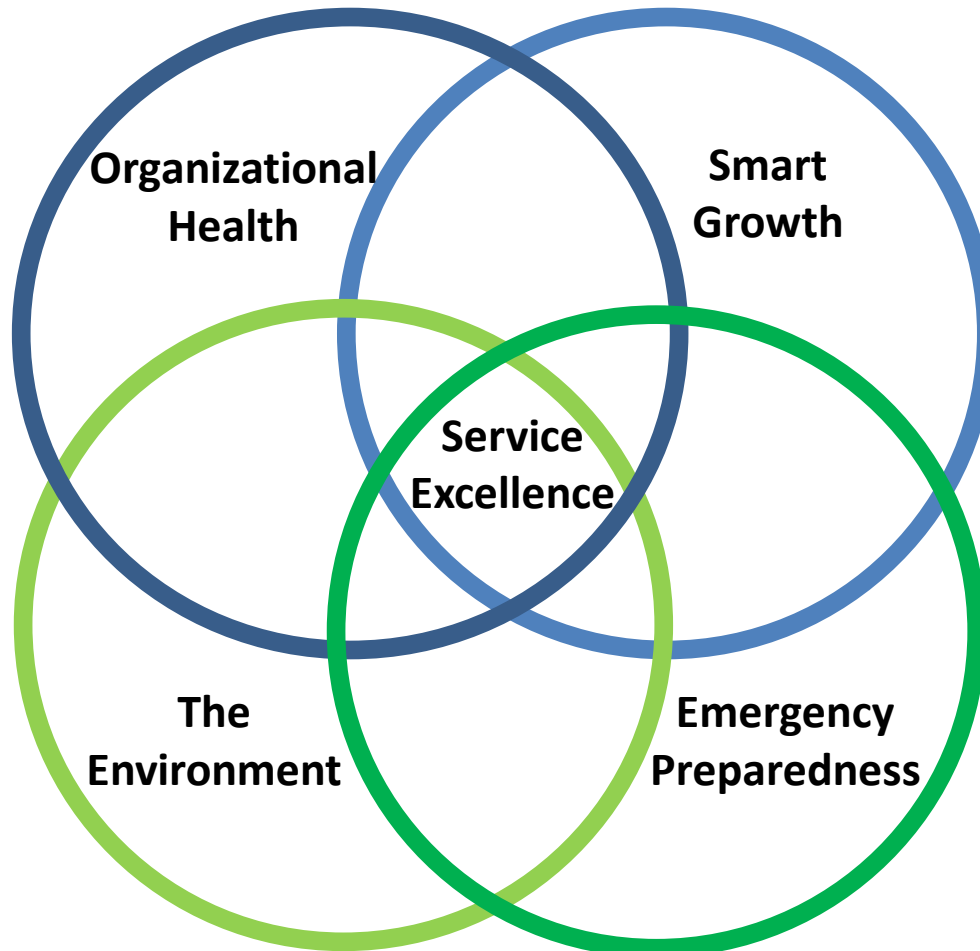
Village of Pemberton: Budget 2023

January 31, 2023

2023 Budget Principles

- **Service**
 - Setting measurable targets (and identifying resources needed to achieve)
- **Cost Efficiency**
 - Managing cost saving opportunities and pressures while meeting objectives
- **Accountability**
 - Budget ownership and transparency

2023 Major Themes



- Reconciliation
- Regional Transit
- Flood Mitigation

Delivering Service to make Pemberton a Healthy, Safe and Beautiful Community

Where are revenues taxes/collections directed?

- Tax revenues fund various services, programs, reserves, including:
 - Public Works and Parks
 - Fire Services
 - Development Services
 - Governance
 - Administration and Financial Services
 - Airport
 - Water
 - Sewer
 - Transit
 - Projects
 - Reserves



Funding: Balanced Budgets

Revenue

- Property Taxes
- User Fees
- Non-Tax Revenue

FUND*

Expenditures

OPERATIONS

Savings

- Reserve Contributions

RESERVES

Expenditures

PROJECTS

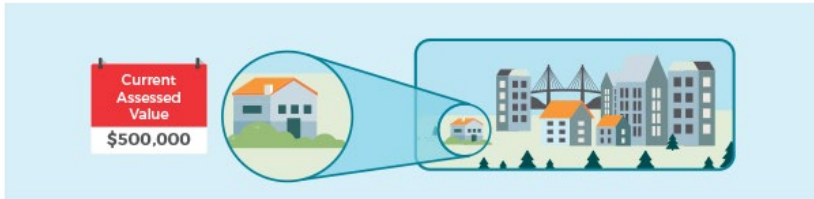
*Funds (Municipal) have different revenues streams and distinct objectives (including General, Water, Sewer) and are subject to restrictions including various Funding Agreements (Contractual)

BC Assessment: Property Taxes

YOUR PROPERTY ASSESSMENT RELATIVE TO YOUR PROPERTY TAXES



* Unless your taxing authority has enacted an alternative municipal tax collection structure under Section 235 of the Community Charter.



\$500,000 ÷ \$1,000 =	500	×	4.57500	=	\$2,287.50
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<https://info.bcassessment.ca/services-and-products/Pages/ThePropertyTaxEquation.aspx>

BC Assessment- Continued

The most important factor is not how much your assessed value has changed, but how your assessed value has changed relative to the average change for your property class in your municipality or taxing jurisdiction.

You can find your municipality or taxing jurisdiction's average change listed on your annual assessment notice or via BC Assessment's online [interactive map](#).

	Your Property's Value Change	Property Tax Impact
1.	 <p>LOWER than Average Change for Property Class</p>	Taxes Likely DECREASE*
2.	 <p>SIMILAR to the Average Change for Property Class</p>	Taxes Likely DO NOT CHANGE*
3.	 <p>HIGHER than Average Change for Property Class</p>	Taxes Likely INCREASE

* assumes there are no changes in the distribution of budget funding between property class for your taxing jurisdiction and/or any other taxing agency.

Learn more about [Property Assessments and Property Taxes: a not-so complicated relationship](#).

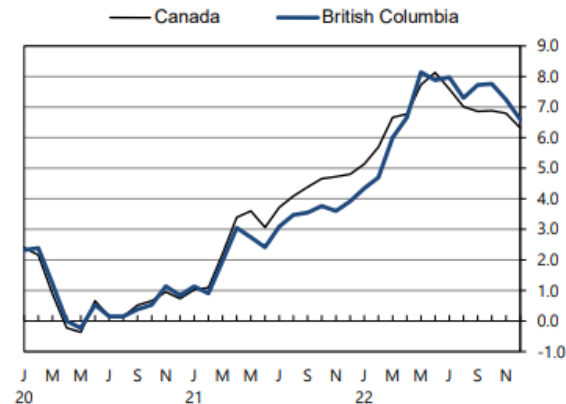
<https://info.b assessment.ca/propertytax>

Market Conditions: CPI and Costs

- British Columbia's consumer price index (CPI) in December 2022 was **6.6% higher** (unadjusted) than in December 2021.
https://www2.gov.bc.ca/assets/gov/data/statistics/economy/cpi/cpi_highlights.pdf
- Village of Pemberton experiencing pressures including many double digit % cost increases and additional surcharges (amplified by geography)
 - VoP challenging and rejecting many bids, and awarding some work to new vendors through retendering process, stopping or deferring activity
 - Impact is most pronounced around long-lead capital quotes on a YoY basis
- Aging infrastructure and equipment requiring increased maintenance

B.C. and Canada Inflation Trend

(% change, same month of previous year)



Market Conditions: Labour

- The Village of Pemberton has experienced turnover of 25% in 2022 and 35% in 2021
- Material recruitment expenses should be avoided in 2023 through targeted investment in retention and anticipated reduction in turnover subject to adequate attention and investment

Key initiatives in 2023:

- Re-establishing and refining compensation philosophy to ensure competitive compensation
 - Additional action will involve stating the pay policy position
- Retention strategy
- Targeted investment in training, development and succession planning
 - Regulatory requirements (Operational, Fire, Rescue, Certifications)
 - Development and growth
 - Cost pressures from return to in person sessions offset by savings from some hybrid or virtual offerings (relative to pre-Covid 19 budgets)

Departmental Service Objectives

Administrative and Financial Services

Service Level Objectives:

- 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

Governance Services

Service Level Objectives:

- 1 To support administration of Elected Officials
- 2 Efficient planning and development of onboarding of Council

Fire Services

Service Level Objectives:

- 1 Preservation of life and property within the Pemberton Area
- 2 To promote fire safety, deliver educational programs, and invest in health, wellbeing and training of firefighters
- 3 Effective Maintenance and Investing in Apparatus and Equipment

Departmental Service Objectives- Continued

Development Services

Service Level Objectives:

- 1 Effective Building Permit and Development Application Processing
- 2 Meet Policy requirements around growth and development
- 3 Enable open access to land use information for all users

Transit

Service Level Objectives:

- 1 Deliver Safe and Reliable Transit Service
- 2 Pursue Supplemental Funding to Increase Service, Accessibility and Support the Environment
- 3 Work with Partners to More Effectively Serve our Communities

Departmental Service Objectives- Continued

Public Works & Parks

Service Level Objectives:

- 1 Safe and Healthy Community- Accessible Roads and Sidewalks
- 2 Safe and Healthy Community- Proving good value for public spaces for our community to enjoy
- 3 Create pride through maintenance of municipal spaces

Water Services

Service Level Objectives:

- 1 Safe and Healthy Community- Safe Drinking Water and reliable capacity for Fire Protection Services
- 2 Security and protection of existing source
- 3 Sustainable supply: Investing into a new source

Sewer Services

Service Level Objectives:

- 1 Safe and Healthy Community-Safe Wastewater Disposal
- 2 Safe and Healthy Community- Safe Treatment and Environmental Disposal
- 3 Reliable and trustworthy system

Departmental Service Objectives- Continued

Airport Services

Service Level Objectives:

- 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

Recreation

Service Level Objectives:

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

Capital

- Capital project review and review of capital projects identified in 2022 5 Year Plan to be covered at next budget session
- Some capital projects and highlights which will be incorporated into the Capital Budget include but are not limited to:
 - Regional multi-modal transportation hub :\$1,856,721 funding through the Rural and Northern Communities Infrastructure Program (RNCIP)
 - Daycare: \$2,771,000 funding through the Childcare BC New Spaces Fund
 - EV Charger Infrastructure
 - Amenity Building (Soccer Fields Den Dyuf Park)
 - Aging Fire Apparatus Replacement Plan
 - Water Infrastructure
 - Sewer Infrastructure

Reserves

- In 2022, Reserve contributions included:
 - Capital: \$347,258
 - Water: \$324,000
 - Sewer: \$160,000 (with an approved increase of \$40,000 to \$200,000)
- Aging infrastructure and smart/ current growth factors in determining future reserves, amongst other factors
- Will review future demand to achieve desired 'health score' (Upcoming presentation on Asset Management)
- 2022 5 year plan reserve detail below:

		2022	2023	2024	2025	2026	
Reserves							
Drainage Reserve	Reserves		25,000	25,000	25,000	25,000	Frontier Street/Other
Road Reserve	Reserves		40,000	40,000	40,000	40,000	
Equipment Reserve	Reserves		25,000	25,000	25,000	25,000	
Operational (3%)	Reserves	58,800	58,500	58,500	58,500	58,500	
General (2%)	Reserves	39,000	39,000	39,000	39,000	39,000	
Total Reserves	Reserves	97,800	187,500	187,500	187,500	187,500	

- January – Direction from Council around service objectives to inform draft
- February- Drafts to Council of operating and capital and project budgets
- March- Tax Implications to Council
- April- Readings, adoption

APPENDIX A

2023 Proposed Regular Council Meeting Schedule

Courtesy of WinCalendar.com

WinCalendar January 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

WinCalendar February 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

WinCalendar March 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Date	Holiday
Jan 1	New Year's Day
Jan 2	Bank Holiday
Feb 20	Family Day
Apr 7	Good Friday
Apr 10	Easter Monday
May 22	Victoria Day
Jul 1	Canada Day
Aug 7	Civic Holiday
Sep 4	Labour Day
Sep 30	Nat'l. Day for Truth & Reconciliation
Oct 9	Thanksgiving
Nov 11	Remembrance Day
Dec 25	Christmas
Dec 26	Boxing Day

WinCalendar April 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

WinCalendar May 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

WinCalendar June 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

WinCalendar July 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

WinCalendar August 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

WinCalendar September 2023						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Red	- Regular Council Meeting
Yellow	- Stat Holidays/Office Closures
Green	- School March/Christmas Break
Orange	- LGLA, LMLGA and UBCM
Blue	- Budget COW Meetings Save the Date

Appendix

[Finance: Village of Pemberton](#)

<https://www.pemberton.ca/departments/finance-administration>



 DEPARTMENTS · FINANCE

DEPARTMENTS

Office of the CAO

Finance

Corporate & Legislative Services

Development Services



Bylaw Services



Building Services

FINANCE DEPARTMENT

Finance Services maintains responsibility for the statutory financial administration duties of the Village of Pemberton under the *Community Charter/Local Government Act*. This department is overseen by the Manager of Finance, who is also appointed as the Chief Financial Officer. Responsibilities of this department include; tax and utility billing, accounts payable and receivable, tax certificates and budgeting.

This team is also responsible for IT and purchasing for central supplies/office equipment.

The department consists of the Manager of Finance, Senior Accounting Assistant, Accounts Payable Clerk and Accounts Receivable Clerk.

Please visit the **Documents** Page for Financial Documents.

Email:

budget@pemberton.ca