



-COMMITTEE OF THE WHOLE MEETING AGENDA-

Meeting #: 274
Date: Tuesday, April 22, 2025, 9:00 am
Location: Council Chambers & Zoom Webinar
7400 Prospect Street

This meeting is being recorded as authorized by the Video Recording & Broadcasting of Open Meetings Policy.

Pages

1. CALL TO ORDER

In honour of the Lílwat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lílwat Nation.

I acknowledge the Chair of Generations present in this room, a symbolic reminder of our duty to future generations. May it inspire us to strive for a sustainable and just future for all.

2. APPROVAL OF AGENDA

Recommendation:

THAT the Committee of the Whole approves the agenda as presented.

3. 2025 BUDGET SESSION - BUDGET FINAL DRAFT

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Recommendation:

THAT the Committee of the Whole accepts the 2025 draft budget as presented;

AND THAT the Committee of the Whole directs staff to prepare the 2025 five-year financial plan, tax, and utility rate bylaws for Council consideration in May.

4. TERMINATION

Recommendation:

THAT the Committee of Whole terminates the meeting.

Date: Tuesday, April 22, 2025

To: Elizabeth Tracy, Chief Administrative Officer

From: Thomas Sikora, Manager of Finance

Subject: 2025 Budget Session – Budget Final Draft

PURPOSE

The purpose of this report is to present the updated 2025 budget for Committee of the Whole review, incorporating final revisions before tax and utility bylaws are brought to Council. Updates reflect the BC Assessment Revised Roll received in early April and Committee direction from previous sessions, including refined assumptions from the March 4, 2025 meeting, which includes a \$7,500 increase to the Community Enhancement Fund funded by a Spelkúmtn Community Forest Legacy Fund allocation.

BACKGROUND

This is the sixth session of this budget cycle. The previous draft, reviewed on March 4, incorporated earlier Committee of the Whole direction. The 2024 year-end and audit remain in progress, so figures are preliminary and unaudited, subject to change.

The following resolutions were passed by the Committee of the Whole on February 25, 2025:

- **Resolution No. 270-3:** Directed staff to revise the 2025 operating budget by eliminating the external compensation review and making minor adjustments as needed.
- **Resolution No. 270-4:** Directed staff to include a **5% contribution to reserves** (4% to general reserves, 1% to RCMP service cost reserves).
- **Resolution No. 270-5:** Directed staff to include a **2.3% contribution to water reserves** and a **3% contribution to sewer reserves** in the draft budget.
- **Resolution No. 270-6:** Directed staff to amend the Spelkúmtn Community Forest Spending Policy (FIN-009) to establish a discretionary fund for Council-aligned projects.

DISCUSSION & COMMENTS

The 2025 budget, developed in collaboration with department managers, was designed to align with Council's strategic plan. As discussed in previous sessions, there is significant pressure to maintain existing service levels as defined in the operate with excellence strategic priority. In addition, there is an overall inability to sustain continued low tax rates while maintaining aging and additional infrastructure, keeping up with rapid community growth, and developing reserves to support this plan.

2025 Budget

Based on the Committee's resolutions and direction to date, the 2025 budget includes the following:

- Operating budget to increase by \$255,000
- 5% additional contribution to reserves, allocated as:
 - 4% to general reserves.
 - 1% to a dedicated RCMP reserve.

Five-Year Financial Plan

The Village of Pemberton continues to balance sustainable financial planning with infrastructure investment and service level maintenance. The five-year financial plan incorporates:

- **Reserve Contributions:** A structured increase to ensure long-term asset sustainability and preparation for policing cost transition
- **Infrastructure Planning:** Significant capital projects, including water and sewer upgrades, requiring long-term funding strategies, some of which are still to be determined
- **Tax Rate Stability:** Phased increases to mitigate sharp tax spikes while maintaining service delivery
- **Growth Considerations:** Adjustments in development revenue assumptions based on market conditions

Utilities & Reserve Contributions

As directed by the Committee, the 2025 budget will include:

- **Water Reserves:** 2.3% contribution to support long-term infrastructure needs and maintenance
- **Sewer Reserves:** 3% contribution to address future capacity and end-of-life asset replacement
- **RCMP Reserves:** 1% dedicated contribution to prepare for the financial transition upon reaching a population of 5,000

Water and Sewer Rates

Water and Sewer Rates have been updated to align with Council's direction to increase reserve contributions, ensuring financial sustainability while considering affordability for residents.

Speikúmtn Community Forest Policy and Updated Budget

- **Policy Amendment:** Staff returned March 15, 2025 with amendments to the Speikúmtn Community Forest Legacy Spending Policy for Council review.
- **Budget Adjustment:** The Community Enhancement Fund will be topped up by \$7,500 from Speikúmtn Community Forest revenues.

COMMUNICATIONS

Residents were welcome to participate in the budget process through attendance at the Budget Open House on March 4, 2025. The Village has not received direct feedback or questions from that event or through Village budget emails.

Budget information has been included in the Village's eNEWS, on the Village Website and Facebook page, and updates have been features in the Pique Newsmagazine.

LEGAL CONSIDERATIONS

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

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

The budget was created in collaboration with department managers.

COMMUNITY CLIMATE ACTION PLAN

Initiatives of the Community Climate Action are incorporated in departmental budgets and work plans.

STRATEGIC PRIORITIES

The budget has been designed to align with the following strategic priorities:

- Plan and manage growth;
- Be prepared;
- Protect our environment;
- Cultivate trust; and
- Operate with excellence.

IMPACT ON THE REGION

Development of the 2025 draft budget has no immediate impact on the region or neighboring jurisdictions. Of note, both Recreation and Fire and Rescue draft budgets will be presented to and reviewed with the Squamish-Lillooet Regional District at the Pemberton Valley Utilities and Services Committee and Fire Committee Meetings.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT the Committee of the Whole accepts the 2025 draft budget as presented;

AND THAT the Committee of the Whole directs staff to prepare the 2025 five-year financial plan, tax, and utility rate bylaws for Council consideration in May.

ATTACHMENTS:

Appendix A: 2025 Draft Operating Budget

Appendix B: 2025 Draft Capital Budget

Appendix C: 2025-2029 Draft 5 Year Plan

Appendix D: 2025 BC Assessment Revised Roll Report

Prepared by:	Thomas Sikora, Manager of Finance & CFO
CAO approval:	Elizabeth Tracy, Chief Administrative Officer

APPENDIX A

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APPENDIX A

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APPENDIX A

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APPENDIX A

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Village of Pemberton						
2025 Budget						
As at April 15, 2025						
Transit						
Service Mandate:						
1 Deliver Safe and Reliable Transit Service						
2 Pursue Supplemental Funding to Increase Service, Accessibility and Support the Environment						
3 Optimize service expansion through reviewing ridership and data						
4 Work with Partners to More Effectively Serve our Communities						
		2024	2025	Variance over	Variance over	Comments
		Budget	Budget	Budget (\$)	Budget (%)	
Revenues:						
Allocate to Transit General Taxation		(\$109,428)	(\$171,763)	(\$62,335)	57%	
Surplus Carryforward		(\$49,060)		\$49,060	-100%	
01-1-507300-1925	Transit - Other Revenue	(\$50,000)	(\$150,000)	(\$100,000)	200%	RMOW 2025 contribution \$50k, CARIP/LGCAP Clir
01-1-507600-6500	Transit - Transfer from Reserve			\$0	#DIV/0!	
01-1-507700-1700	Adult Monthly Passes	(\$53,927)	(\$85,169)	(\$31,242)	58%	
01-1-507700-1701	Senior/Student Monthly Passes	(\$9,982)	(\$10,092)	(\$110)	1%	
01-1-507700-1702	Adult Commuter Tickets	(\$15,647)	(\$24,773)	(\$9,125)	58%	
01-1-507700-1703	Senior/Student Tickets	(\$4,455)	(\$3,206)	\$1,249	-28%	
01-1-507700-1704	Local Adult Tickets	(\$9,093)	(\$16,197)	(\$7,103)	78%	
01-1-507700-1705	Local Senior/Student Tickets	(\$1,457)	(\$10,423)	(\$8,967)	616%	
01-1-507700-1706	Local Transit Farebox	(\$30,669)	(\$51,806)	(\$21,137)	69%	
01-1-507700-1710	Greyhound Ticket Sales		\$0	\$0	#DIV/0!	
01-1-507700-1720	Whistler Transit Farebox Contribution	(\$40,000)	(\$55,791)	(\$15,791)	39%	
01-1-507700-1721	BC Bus Pass Programme	(\$13,305)	(\$7,069)	\$6,236	-47%	
01-1-507700-1723	BCT Municipal Admin Charge Allowance		(\$17,028)	(\$17,028)	#REF!	
	Other Revenue			\$0	#DIV/0!	
01-1-507700-1724	Partner Contributions	(\$148,050)	(\$232,385)	(\$84,335)	57%	
01-1-507700-1725	BCT Contributions	(\$473,901)	(\$699,562)	(\$225,661)	48%	
Total revenues		(\$1,008,974)	(\$1,535,263)	(\$526,288)	52%	
Operating Expenses:						
01-2-508000-7000	Transit - Admin Fee			\$0	#DIV/0!	
01-2-508000-7001	Transit - Operating Contract	\$973,302	\$1,436,767	\$463,465	48%	
01-2-508000-7002	Transit - Greyhound Ticket Purchases			\$0	#DIV/0!	
	Transit - Lease Fees	\$35,672	\$97,695	\$62,023	174%	
01-2-508000-7005	Transit - Misc Expense		\$800	\$800	#DIV/0!	
	Transfer to Partner Surplus Carryforward			\$0	#DIV/0!	
01-2-508800-6509	Transfer to Partner Reserve (Restricted)			\$0	#DIV/0!	
Total Operating Expenses		\$1,008,974	\$1,535,263	\$526,289	52%	
Key Priorities:						
Total Key Priorities		\$0	\$0	\$0	0%	
Capital Priorities:						
Total Capital Priorities		\$0	\$0	\$0	0%	
Total Expenses		\$1,008,974	\$1,535,263	\$526,289	52%	
Reserve Objectives:						
Total Reserve Objectives		\$0	\$0	\$0	0%	
(Surplus)/Deficit		(\$0)	\$0	(\$1)		

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VILLAGE OF PEMBERTON CAPITAL BUDGET					2025 BUDGET & 5 YEAR CAPITAL PLAN					2025 FUNDING SOURCE SUMMARY (\$182-AD3)																	
Project	Project CC	Department	Strategic Priority	Notes/Description	Total Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Prov	Fed	Other	Gas Tax	COVID Restart	DCCs	Reserves	Debt/ Financing	Other	Utility User Rates	Water Reserves	Sewer Reserves	Fire Reserves	Taxes	Totals	Notes/ Details		
Daycare Expansion		Admin	Plan & Manage Growth	New daycare facility between the tourist centre and the existing Pemberton Children's Centre. The new facility is planned to provide 50 spaces for children between the ages of 18 months and school age. The project is anticipated to be completed in early 2025.	10,000					10,000														10,000	BC Provincial New Spaces Fund Program: \$3,657,276.20 total funding. Final expenditure in Q2 2024. release of 10% holdback to follow in due course		
E- charging Station		Admin	Protect Our Environment	5 year plan consideration for fast e-charging (to pursue grant opportunities for funding). Reduced number of chargers in 2025 budget based on current grant forecast and local capacity additions through BC Hydro.	-			150,000																	-	2025-2028 and beyond funding advocacy. BC Hydro to manage/ secure funding also?	
Municipal Hall Equipment		Admin	Operate With Excellence	Purchase of select ergonomic desks and chairs to add space to accommodate more staff in hall. Will replace some 20+ year-old dilapidated furniture with broken parts, arms and wheels, which fail to meet basic ergonomic standards, posing a significant risk of WorkplaceBC claims if not addressed. When the existing contract for the municipal hall is re-negotiated, Pemberton have reached end of their operational life and will require major maintenance activity if not replaced. Further, they lack public meeting space, adequate staff office space, essential Emergency Management (EOC) space.	10,000									10,000											10,000		
Municipal Hall and Council Chambers Building		Admin	Operate With Excellence	Constructing and updating three signs, plus Village sign updates previously in PW, including Gateway signage to include territorial acknowledgement, upgrade and relocation of site for Industrial Park Signage and upgrade gateway sign in Village. Derived from a recommendation following NLK/7W/NTWAL gathering.	-				4,000,000																-	Advocacy for funding required. Funding not yet identified.	
Gateway Sign Project		Admin	Cultivate Trust		65,000														65,000						65,000	Spelkumth Funding	
Project - Cap. Maint & Equip. Exp.		Fire	Be Prepared		25,000	50,000	50,000	50,000	50,000															50,000	50,000		
Hoses, Nozzles Adapters		Fire	Be Prepared	Replace end of life hoses, nozzles, adapters	10,000	5,000	5,000	5,000	10,000															10,000	10,000	Reduced 2024 request for critical safety upgrades/ parts/ tools from \$20k	
Engine 10 Truck Replacement		Fire	Be Prepared	The purchase of a new Triple Combination Pumper Truck is recommended to replace Engine 10. Engine 10 was built in 1996 and is due for retirement in 2025 as it is at the end of its maximum number of years of service, surpassing the recommended 20 year service life. Equipment and safety features are outdated and the recommended replacement will add additional fire flow capacity of over 200 gallons per minute to the Village of Pemberton service area. Replaced aging equipment as Engine Ten will be twenty nine (29) years old in 2025 and as per the FUS Grading determination this will result in a decrease in the Public Fire Protection Classification (PPPC) from FUS which in turn will directly effect insurance ratings adding cost to residents	629,754												629,754								629,754	MFA funding request in progress, reserves to support initial down payment payment of \$224k.	
Ladder 1 Replacement		Fire	Be Prepared	Replace aging equipment.			500,000	1,500,000																	-	Funded through MFA borrowing and reserves	
Engine 11 Truck Replacement		Fire	Be Prepared	Replace aging equipment.					750,000																-	Funded through MFA borrowing and reserves	
Rescue 1 Replacement		Fire	Be Prepared	Replace aging equipment.			650,000																		-	Funded through MFA borrowing and reserves	
Firehall Replacement		Fire	Be Prepared	Firehall update utilizes architectural needs assessment and is needed to replace the aging current building and addressing required apparatus upgrades, ensuring that the infrastructure aligns with the growing needs of the communities and bolstering the fire department's capacity to effectively respond to emergencies, thereby safeguarding the well-being of the residents and enhancing overall community safety.																					-	Advocacy for funding required. Funding not yet identified.	
Training Ground Upgrades		Fire	Be Prepared	Continued investment in training grounds.	75,000	45,000	175,000	175,000		45,000														30,000	75,000	\$45k Firesmart Grant - \$30k fire reserves	
GPU Trailer- Firesmart		Fire	Be Prepared	Design and construction of a new 3 storey Live Fire Training Facility, which will improve access to "live fire" training for the Village, SLRD and Li'wat Nation structure fire services, meet legislated training standards and further improve fire fighter safety by reducing exposure to hazardous carcinogens. It will provide training for other local fire departments and annual operating expenses will be wholly offset by training revenue generated as a regional training base, with completion slated for June 2024.																						-	
Live Fire Training Facility		Fire	Be Prepared																								
Utility Truck		Fire	Be Prepared	Purchase of a second utility truck to enhance daily fire and rescue operations, ensure readiness for wildfire deployments with strong ROI potential, eliminate rental costs, and support safe equipment transport, with added benefits for training and regional facility use	105,000																			105,000	105,000		
Firesmart Utility Trailer		Fire	Be Prepared	Firesmart utility trailer, used for mitigation, reduces trips to \$25 could be an asset that is shared with Parks, with potential for 100% grant funding	15,000														15,000						15,000	Possibility of Wawanesa grant funding	
PPE		Fire	Be Prepared	PPE, moving towards no turnout gear on any call that does not require it. \$10,000.00 (capital) to complete.	10,000																			10,000	10,000		
Turnout Gear		Fire	Be Prepared	\$40,000.00 for turnout-CEP Grant 9-units. If grant not received will require min of \$20,000.00 to remain within requirements	40,000					20,000														20,000	40,000		
Secure fencing for apparatus storage		Fire	Be Prepared	Secure fencing for apparatus storage with arrival of new engine. Or optional placement. Plan to stay under \$100,000.00.	40,000	60,000																					
SCBA		Fire	Be Prepared	In partnership with Lower Mainland, Kootenay and Squamish, Pemberton obtained funding for a joint Sea-to-Sky EV charging network initiative, which included 2 Level II slow Chargers to be installed at Den Duff Park at the new Amenity Building location.				105,000	105,000																		
EV Charger (Sea to Sky Joint Project)		Public Works & Parks	Protect Our Environment		20,000								20,000											20,000		Gas tax in 2025	
Soccer Field and Amenity Building		Public Works & Parks	Protect Our Environment	Through the Investing in Canada Infrastructure Program (ICIP) Community, Culture, and Recreation, Pemberton was awarded \$3M to construct a soccer field, parking lot, storage, and Amenity Building. The only outstanding component is the Amenity Building which will include washrooms/changerooms, a rooftop viewing patio, covered outdoor seated area, and flexible community space with concession capabilities, as well as the parking lot and other site furnishings. A building permit has been issued and Construction Management contract awarded, construction is anticipated to be completed by spring 2025.	200,000						200,000														200,000	The total cost is \$4,224,405. Village's share of the funding from Village (CACs), SLRD contributions \$370k +\$45k for shortfall, \$40k Rotary, developer contributions \$315k and community contributions, \$260k CACs	

Project Name	Category	Priority	Project Description	Estimated Cost (\$)	Current Status	Notes
Den Duff Park Site Updates	Public Works & Parks	Protect Our Environment	Paving, Irrigation, Viewing, Greening (tree planting) modernized waste management facilities and access to the village was awarded \$1,856,721 to construct a parking lot to allow commuters to ride share and take regional transit and other alternative forms of transportation. The project scope is to include washroom/changeroom and other end of trip facilities such as water fountains, bike storage, and garbage receptacles and electric vehicle chargers.	200,000	200,000	200,000 Growing Communities Fund, Applied for Greening Grant (\$8k)
Multi Modal Transportation Hub	Public Works & Parks	Protect Our Environment	As the Multi-modal transportation Hub project developed, and options for access to the parking lot were explored, including sharing access with the proposed French School off of Highway 99, provisional designs were created including a 3 bay bus loop, passenger drop off/pick up lane, and bus shelters connected to both the Hub and the highway access. The costs for this extended scope exceeds the awarded funds through the RMCf, but is highly supported by BC Transit partners to help facilitate future regional transit offerings. Potential to support stewardship emblem on west development of Ag Park. Grant application to go through in 2025.	200,000	120,000 80,000	200,000 Rural and Northern Communities Fund (RMCf) approved for \$1,856,721; Sixty percent contribution by the Province, 40% funding provided by Canada (administered by Province). Aspect: parking in lieu \$120k, CSF \$39.7k, Tysa
Multi Modal Transportation Hub Phase 2	Public Works & Parks	Protect Our Environment	For more efficient Snow Clearing operations, particularly in areas with increased development, and therefore less snow storage space. Also with the requirement to clear snow at the airport, this will be the primary function of this attachment. Potential for closure if not updated due to safety concerns.	2,023,280		- Advocacy for funding required. Funding not yet identified.
Lot 13 Ag Park	Public Works & Parks	Protect Our Environment	The One Mile Lake Boardwalk Trail Upgrade includes replacement and widening of bridges and the boardwalk on the Northwest portion of the One Mile Lake loop, as well as widening the gravel trail on the east side and reducing the amount of wooden structures requiring maintenance. As one of the most important year round amenities and a premier safe and accessible trail for all mobilities, the trail loop is suitable for all ages and for a variety of uses including walking, biking, swimming, skating and this project will improve accessibility, while also overhauling the existing failing infrastructure.	25,000		- Natural Infrastructure Fund application submitted, including community garden portion of Lot 13 and bioswale/trails. Potential need to support Stewardship Presentation.
Snow Blower attachment for Loader	Public Works & Parks	Operate With Excellence	Higher demands of snow clearing in the growing community, a dedicated gravel shed located at the Public Works shop will allow for more storage of grit used on roads in winter, where demand is growing but the existing storage is currently at capacity.	30,000		- Reserves or MFA
One Mile Lake Boardwalk Trail Upgrade	Public Works & Parks	Plan & Manage Growth	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	1,303,000		- \$1.387M project REDP Grant \$781k (unsuccessful in 2024). SLRD Board Resolution September 25, 2018 \$50,000 towards the One Mile Lake Boardwalk Improvement Project expended in 2024. Require funding direction from Council.
Pickup Truck	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	30,000		- Reserves or MFA or taxes
Gravel Shed	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	50,000		- Reserves
Utility Truck	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	75,000	75,000	75,000 Borrowing through MFA or Reserves
Western Star Ride-on lawn mower for Village core parks	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	400,000	40,000	- Borrowing through MFA
Open broom attachment for street sweeping	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	20,000	20,000	20,000 Reserves or taxes
Benchlands Stairs Overhaul/Upgrade	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	60,000		- Reserves or taxes
PW Shop drainage	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	10,000		- Reserves or taxes
Raised Crosswalk for PCC parking lot across Cottonwood	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	75,000	44,000 31,000	75,000 Would proceed if successful through ICBC Road Improvement Grant (\$11k), Visit Zero VCH Grant (\$20k), \$44k Gas Tax. Recreation and Library SLRD opportunity.
Lot 8 Connector Multiuse Trail	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	20,000	94,000	Recommendation to pursue grant funding or consider utilizing the Spellmunt Community Forest Funding.
Community Barn Ice Risk	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	600,000		Recommendation to pursue grant funding.
Ann Capol Ridefree Approach	Public Works & Parks	Operate With Excellence	Replacing aging equipment: accelerate due to replacement of damaged end of life truck.	20,000	20,000	Potential to use DCOs

				The existing RV dump station, owned and operated by the Chamber of Commerce at the intersection of Highway 99 and Vine Rd (7374 Highway 99, known as Highway Yards), has been decommissioned. With the nearest RV dump stations located in Whistler and Ullswater, the closure raises concerns about potential illegal dumping and inconvenience for RV visitors. To address these issues and uphold environmental standards, there is an urgent need to construct a new RV dump station. The proposed location for this new station is a Village-owned lot at 1927 Stonecutter Pl. Potential to recover \$10,000 per year based on nominal charge for use, resulting in 1-year payback.	33,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													</
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Village of Pemberton
Five Year Financial Plan 2025-2029
Consolidated as at April 15, 2025

	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenues:					
Taxation	3,826,348	5,844,202	5,974,313	6,118,668	6,421,316
Water and sewer user rates	2,717,161	2,900,136	2,981,615	3,109,813	3,176,252
User charges	3,867,547	3,973,840	4,069,340	4,317,767	3,246,778
Penalties and interest income	4,315	4,315	4,315	4,315	4,315
Government transfers:					
Provincial	2,296,000	12,056,446	835,257	881,657	6,865,257
Federal	455,000	162,000	82,000	82,000	82,000
Other local governments	2,802,545	2,631,105	2,696,779	2,828,437	2,976,582
Investment income	189,278	225,000	225,000	225,000	225,000
Other revenues	789,259	1,616,918	665,873	166,034	33,547,504
Collections for other governments	5,324,860	2,685,590	2,640,404	2,593,864	2,545,928
	22,272,313	32,099,552	20,174,895	20,327,555	59,090,932
Expenditures:					
General government	4,012,847	4,166,859	4,315,338	4,454,920	4,615,782
Fire protection services	1,299,490	1,352,923	1,413,691	1,440,232	1,532,570
Development and planning services	1,327,635	946,039	921,493	948,653	977,637
Public works and parks	2,006,774	2,070,573	2,121,275	2,173,953	2,228,686
Recreation	1,996,308	2,066,072	2,127,970	2,191,724	2,257,389
Water utility	1,205,179	1,252,939	1,284,740	1,309,655	1,352,112
Sewer utility	1,137,879	1,173,093	1,202,772	1,226,055	1,250,037
Airport services	153,876	171,522	124,247	177,054	129,945
Transfers to other governments	5,324,860	2,685,590	2,640,404	2,593,864	2,545,928
Amortization Expense	1,649,830	2,161,512	2,295,523	2,403,265	3,966,447
	20,114,677	18,047,121	18,447,453	18,919,374	20,856,533
Annual Surplus/(Deficit)	2,157,635	14,052,430	1,727,443	1,408,181	38,234,399
ADJUSTMENTS REQUIRED TO BALANCE FINANCIAL PLAN TO CONFORM WITH LEGISLATIVE REQUIREMENTS					
Non-cash items included in Annual (Surplus)/Deficit					
Amortization on tangible capital assets	(1,649,830)	(2,161,512)	(2,295,523)	(2,403,265)	(3,966,447)
Cash items NOT included in Annual (Surplus)/Deficit					
Capital expenditures	4,078,637	15,350,460	4,020,350	3,232,241	46,895,473
Loan Proceeds	(704,754)	-	(1,150,000)	(930,000)	(5,750,000)
Long term debt payments	181,296	271,429	397,103	549,965	571,429
Capital lease payments	164,196	204,585	204,986	205,398	205,823
Transfer to Statutory Reserves	-	-	-	-	-
Transfers from Statutory Reserves	(40,000)	(140,000)	(40,000)	(40,000)	(80,000)
Transfers to Non-Statutory Reserves	797,534	1,171,399	1,211,081	1,323,341	1,336,830
Transfers from Non-Statutory Reserves	(657,949)	(643,931)	(620,553)	(529,500)	(978,709)
Transfers to Unappropriated Surplus	-	-	-	-	-
Transfers from Unappropriated Surplus	(11,495)	-	-	-	-
Financial Plan Balance	0	0	(0)	0	(0)

Non-Market Change Roll Comparison Summary by Jurisdiction

As of Revised Roll run on 2025-03-19
2025 Net General Taxable Values

Area - 08 North Shore-Squamish Valley

Jurisdiction - 560 Village of Pemberton

Property Class	2024 Cycle 13	2025 Revised	NMC Land	NMC Impr	NMC Total	% Chg Due to NMC	% Chg Due to Market	% Chg
Res Vacant	\$108,212,700	\$104,807,700	-\$7,539,000		-\$7,539,000	-6.97%	3.82%	-3.15%
Res Single Family	\$737,242,100	\$787,211,400	\$13,364,000	\$14,571,100	\$27,935,100	3.79%	2.99%	6.78%
Res ALR	\$13,510,000	\$11,553,000	-\$1,957,000		-\$1,957,000	-14.49%		-14.49%
Res Farm	\$27,125	\$25,250					-6.91%	-6.91%
Res Strata	\$543,817,300	\$543,060,000	\$4,505,000	\$2,930,000	\$7,435,000	1.37%	-1.51%	-0.14%
Res Other	\$35,009,300	\$28,738,800	-\$3,395,800	-\$1,672,500	-\$5,068,300	-14.48%	-3.43%	-17.91%
01 - Residential Total	\$1,437,818,525	\$1,475,396,150	\$4,977,200	\$15,828,600	\$20,805,800	1.45%	1.17%	2.61%
02 - Utilities	\$17,944,005	\$19,091,555		-\$28,300	-\$28,300	-0.16%	6.55%	6.40%
03 - Supportive Housing								
04 - Major Industry								
05 - Light Industry	\$42,201,000	\$38,942,500					-7.72%	-7.72%
06 - Business And Other	\$226,865,501	\$229,296,301	\$4,906,228	-\$6,844,928	-\$1,938,700	-0.85%	1.93%	1.07%
07 - Managed Forest Land								
08 - Rec/Non Profit	\$4,333,000	\$4,383,900					1.17%	1.17%
09 - Farm	\$322,066	\$333,733	\$11,667		\$11,667	3.62%		3.62%
S.644LGA/398VC	\$685,700	\$609,900		-\$125,700	-\$125,700	-18.33%	7.28%	-11.05%
Total All Classes	\$1,730,169,797	\$1,768,054,039	\$9,895,095	\$8,829,672	\$18,724,767	1.08%	1.11%	2.19%

Non-Market Change Roll Comparison Summary by Jurisdiction

As of Revised Roll run on 2025-03-19
2025 Net General Taxable Values



Non Market Change (NMC) Reasons

When reporting by specific reason(s), only folios matching the selected combination of reason(s) are included.

When reporting by primary reason, only the primary reason is included based on the hierarchy below. To view other reasons contributing to a folio's NMC, see the Roll Comparison Detail report or the Roll Comparison Detail Extract report.

Boundary Extension:	Jurisdiction change, usually the result of a municipal incorporation or annexation
Property Class Change:	A change in property class i.e. from Residential to Business and Other
Exemption Status Change:	A change in exemption status i.e. taxable to non taxable or vice versa
Additions or Deletions:	Adding a new folio or deleting a folio. A subdivision would result in an Add for the new folios and either an Inventory Change or a Deletion of the parent property depending on how the subdivision was processed
Inventory Change:	A modification of data that is not related to market shifts that will cause a change to the value of a property i.e. new construction
Zoning Change:	Change in property zoning

Non-Market Change Roll Comparison Summary by Jurisdiction

As of Revised Roll run on 2025-03-19
2025 Net General Taxable Values

