

**Village of Pemberton  
Five Year Financial Plan 2025-2029  
Consolidated as at Dec 31, 2024**

	2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Budget
<b>Revenues:</b>					
Taxation	3,833,810	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	181,816	225,000	225,000	225,000	225,000
Other revenues	777,759	1,616,918	665,873	166,034	33,547,504
Collections for other governments	4,193,822	2,685,590	2,640,404	2,593,864	2,545,928
	<b>21,129,775</b>	<b>32,099,552</b>	<b>20,174,895</b>	<b>20,327,555</b>	<b>59,090,932</b>
<b>Expenditures:</b>					
General government	4,001,347	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	4,193,822	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
	<b>18,972,139</b>	<b>18,047,121</b>	<b>18,447,453</b>	<b>18,919,374</b>	<b>20,856,533</b>
<b>Annual Surplus/(Deficit)</b>	<b>2,157,635</b>	<b>14,052,430</b>	<b>1,727,443</b>	<b>1,408,181</b>	<b>38,234,399</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	(1,649,830)	(2,161,512)	(2,295,523)	(2,403,265)	(3,966,447)
<b>Cash items NOT included in Annual (Surplus)/Deficit</b>					
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	814,802	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	(28,763)	-	-	-	-
<b>Financial Plan Balance</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>