

APPENDIX A

Village of Pemberton							
2025 Budget							
As at April 15, 2025							
Revenues, Transfers							
			2024 Budget	2025 Budget	Variance over Budget (\$)	Variance over Budget (%)	Comments
Revenues:							
Taxation:							
01-1-005000-6501	Transfer to/from Surplus				\$ -	#DIV/0!	
	Non-Market Change				\$ -	#DIV/0!	
01-1-006000-1301	Residential (Class 1)		(\$1,748,259)	(\$1,957,563)	\$ (209,304)	12%	
01-1-006000-1302	Utilities (Class 2)		(\$71,806)	(\$75,425)	\$ (3,619)	5%	
01-1-006000-1305	Light Industry (Class 5)		(\$174,432)	(\$175,675)	\$ (1,243)	1%	
01-1-006000-1306	Commercial (Class 6)		(\$624,851)	(\$684,521)	\$ (59,670)	10%	
01-1-006000-1307	Frontage Collection		(\$316,680)	(\$433,922)	\$ (117,242)	37%	Assumes 1/4 year finacing WTP
01-1-006000-1308	Recreation/Non-Profit (Class 8)		(\$5,268)	(\$5,817)	\$ (549)	10%	
01-1-006000-1309	Farm (Class 9)		(\$392)	(\$443)	\$ (51)	13%	
01-1-006000-1310	Community Enhancement Levy		(\$7,500)	(\$7,500)	\$ -	0%	
01-1-006000-1311	Community Initiatives and Opportunities		\$0		\$ -	#DIV/0!	
01-1-006000-1312	Community Centre Parcel Tax		\$0		\$ -	#DIV/0!	
01-1-006000-1313	Tax Penalties		(\$70,000)	(\$114,499)	\$ (44,499)	64%	
01-1-006000-1314	Tax Interest		(\$17,087)	(\$16,287)	\$ 800	-5%	
01-1-006000-1315	Reserve Tax Collection		(\$125,000)	(\$262,790)	\$ (137,790)	110%	
01-1-006200-1350	GIL - BC Rail		(\$275)	(\$275)	\$ -	0%	
01-1-006200-1351	GIL - BC Hydro		(\$28,596)	(\$28,596)	\$ (0)	0%	
01-1-006200-1352	GIL - Federal Government		(\$6,300)	(\$7,049)	\$ (749)	12%	
01-1-006300-1375	1% Revenue Grant - Telus		(\$6,685)	(\$6,685)	\$ -	0%	
01-1-006300-1376	1% Revenue Grant - BC Hydro		(\$46,845)	(\$46,845)	\$ 0	0%	
01-1-006300-1377	1% Revenue Grant - Shaw		(\$2,456)	(\$2,456)	\$ -	0%	
01-1-006400-1400	Collections for School		(\$2,316,613)	(\$2,316,613)	\$ -	0%	
01-1-006400-1401	Collections for Policing Costs		(\$403,625)	(\$403,625)	\$ -	0%	
01-1-006400-1402	Collections for SLRD		(\$1,345,079)	(\$2,442,596)	\$ (1,097,517)	82%	
01-1-006400-1404	Collections for STSRHD		(\$64,301)	(\$97,822)	\$ (33,521)	52%	
01-1-006400-1405	Collections for MFA		(\$418)	(\$418)	\$ -	0%	
01-1-006400-1406	Collections for BCAA		(\$63,786)	(\$63,786)	\$ -	0%	
	Taxation Revenues		(\$7,446,254)	(\$9,151,208)	\$ (1,704,954)	23%	
General Revenues:							
01-1-006600-1450	Investment Interest Income		(\$199,190)	(\$189,278)	9,912	-5%	
01-1-006650-1450	Interest Revenue - Accounts Receivable		(\$4,315)	(\$4,315)	0	0%	
01-1-007000-1550	Sundry Revenue		(\$7,500)	(\$7,500)	0	0%	
01-1-007000-1551	Revenue - Tax Certificates		(\$4,500)	(\$4,500)	0	0%	
01-1-007000-1552	VOP Admin Fee - Fire Protection		(\$17,299)	(\$17,299)	0	0%	
01-1-007000-1553	VOP Admin Fee - Rescue Service		(\$5,454)	(\$5,454)	0	0%	
01-1-007100-1600	Rentals		(\$79,384)	(\$79,384)	0	0%	
Total General Revenues			(\$317,642)	(\$307,730)	9,912	-3%	
Grant Revenues:							
01-1-007200-1671	Grants - Provincial - Small Communities Fund		(\$425,000)	(\$459,000)	(34,000)	8%	
					0	#DIV/0!	
Sales of Service:							
01-1-007300-1555	SOS - Admin reclass		(\$14,000)	(\$14,000)	0	0%	
01-1-007300-1556	SOS - Water Reclass		(\$538,234)	(\$538,234)	(0)	0%	
01-1-007300-1557	SOS - Sewer Reclass		(\$493,381)	(\$493,381)	0	0%	
01-1-007300-1558	SOS - Airport Reclass		(\$67,279)	(\$67,279)	0	0%	
Total SOS			(\$1,112,894)	(\$1,112,894)	(34,000)	0%	
Total revenues			(\$9,301,790)	(\$11,030,832)	(1,763,042)	17%	
Transfers:							
	Allocate Admin General Taxation		\$1,987,053	\$2,135,044	147,991	7%	
	Allocate Legislative General Taxation		\$152,028	\$151,165	(863)	-1%	
	Allocate Fire General Taxation		\$542,243	\$542,554	311	0%	
	Allocate Development General Taxation		\$186,787	\$46,135	(140,652)	-75%	
	Allocate Public Works/ Parks General Taxation		\$1,652,011	\$1,931,178	279,167	17%	
	Allocate Transit General Taxation		\$109,428	\$171,763	62,335	57%	
	Allocate Rec General Surplus		\$0	\$0	0	#DIV/0!	
	Allocate Water Surplus		\$0	\$0	0	#DIV/0!	
	Allocate Sewer Surplus		\$0	\$0	0	#DIV/0!	
	Allocate Airport General Taxation		\$41,369	\$36,951	(4,418)	-11%	
01-2-008700-6475	Transfer - School Levy		\$2,316,613	\$2,316,613	0	0%	
01-2-008700-6476	Transfer - Police Tax		\$403,625	\$403,625	0	0%	
01-2-008700-6477	Transfer - SLRD		\$1,345,079	\$2,442,596	1,097,517	82%	
01-2-008700-6479	Transfer - STSRHD		\$64,301	\$97,822	33,521	52%	
01-2-008700-6480	Transfer - MFA		\$418	\$418	0	0%	
01-2-008700-6481	Transfer - BCAA		\$63,786	\$63,786	0	0%	
01-2-008800-6501	Reclass Frontage to Water Revenue Fund		\$99,985	\$216,242	116,257	116%	
01-2-008800-6502	Reclass Frontage to Sewer Revenue Fund		\$212,065	\$212,065	0	0%	
01-2-008800-6504	Transfer to General - Capital				0	#DIV/0!	
01-2-008800-6505	Transfer to Future Reserves		\$125,000	\$262,875	137,875	110%	Includes 4% increase general, 1% RCMP
01-2-008800-6509	Transfer to/from Future Reserves				0	#DIV/0!	
Total transfers			\$9,301,790	\$11,030,832	1,729,041	-2%	
(Surplus)/Deficit			\$0	(\$0)	(34,000)		
			0.00%	\$0			

APPENDIX A

[illegible]

[illegible]

APPENDIX A

[illegible]

APPENDIX A

[illegible]

APPENDIX A

[illegible]

APPENDIX A

[illegible]

APPENDIX A

[illegible]

APPENDIX A

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)		

Village of Pemberton							
2025 Budget							
As at April 15, 2025							
Airport Services							
Service Mandate:							
	1	Maintain a safe and secure airport					
	2	Conduct routine maintenance and plan for long-term maintenance					
	3	Provide snow clearing service as set out in Policy PW-011					
			2024 Budget	2025 Budget	Variance over Budget (\$)	Variance over Budget (%)	Comments
Revenues:							
		Allocate to Airport General Taxation	(\$41,369)	(\$36,951)	\$4,418	-11%	Increase in taxation of \$17056 to meet expanded scope
		Surplus Carryforward		\$0	#DIV/0!		
	07-1-557100-1602	Air - Lease & Maintenance Fees	(\$74,400)	(\$74,400)	\$0	0%	Increased lease payments (expansion)
	07-1-557200-1671	Grant - Provincial Project - General	(\$108,000)	(\$41,000)	\$67,000	-62%	Grant 80% ; 2025 assumption of \$72k; 2024\$135k Assumption
	01-1-57300-1920	Airport - Recovery Revenue		\$0	\$0	#DIV/0!	Potential risk to 2024 year end recoverable. Year end in progress
	07-1-557300-1925	Airport - Other Revenue			\$0	#DIV/0!	Winter Training, Periodic Filming
	07-1-557300-1931	Airport - Tie Down Fees	(\$1,000)	(\$1,100)	(\$100)	10%	
	07-1-557300-1932	Airport - Landing Fees	(\$820)	(\$425)	\$395	-48%	
Total revenues			(\$225,589)	(\$153,876)	\$71,713	-32%	
Operating Expenses:							
	07-2-558000-0000	Airport - Admin	\$80	\$50	(\$30)	-38%	
	07-2-558000-6000	Airport - Salaries	\$72,764	\$88,163	\$15,399	21%	Increased moving, brush and dtich
	07-2-558000-6005	Airport - Advertising	\$300	\$250	(\$50)	-17%	
	07-2-558000-6006	Airport - Insurance	\$5,145	\$5,145	\$0	0%	
	07-2-558000-6010	Airport - Sundry	200	100	(\$100)	-50%	
	07-2-558000-6012	Airport - Hydro	\$1,600	\$1,668	\$68	4%	PAWS Society
	07-2-558000-6014	Airport- IT	\$0	\$0	\$0	#DIV/0!	
	07-2-558100-6101	Airport - Legal	\$10,000	\$5,000	(\$5,000)	-50%	
	07-2-558100-6102	Airport - Engineering	\$0	\$0	\$0	#DIV/0!	
	07-2-558100-6103	Airport - Contractors & Consultants	\$0	\$35,000	\$35,000	#DIV/0!	Airport Planning Study- would only proceed if 100% grant received
	07-2-558200-6125	Airport - Maintenance	\$135,000	\$18,000	(\$117,000)	-87%	2025: Fence including repairs, gravel refresh, roller gate installation, tre
	07-2-558200-6126	Airport - Parts & Supplies	\$500	\$500	\$0	0%	Windsocks replacement
	07-2-558200-6176	Air - Roads	\$0	\$0	\$0	#DIV/0!	Snow Clearing
	07-2-558250-6023	Amortization Expense - Airport	\$0	\$0	\$0	#DIV/0!	
	07-2-558400-6173	Projects - Recoverable Airport Expenses	\$0	\$0	\$0	#DIV/0!	
Total Operating Expenses			\$225,589	\$153,876	(\$71,713)	-32%	
Key Priorities:							
Total Key Priorities			\$0	\$0	\$0	0%	
Capital Priorities:							
Total Capital Priorities			\$0	\$0	\$0	0%	
Total Expenses			\$225,589	\$153,876	(\$71,713)	-32%	
Reserve Objectives:							
Total Reserve Objectives			\$0	\$0	\$0	0%	
(Surplus)/Deficit			\$0	\$0	(\$1)		