

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)