

**VILLAGE OF PEMBERTON  
-COMMITTEE OF THE WHOLE MEETING AGENDA-**

**Agenda** for the **Committee of the Whole** of Council of the Village of Pemberton to be held **Tuesday, April 14, 2015 at 2:00 PM** in the Council Office, 7400 Prospect Street. This is meeting No. 130.

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<b>Time</b>	<b>Item of Business</b>	<b>Page No.</b>
	<b>1. CALL TO ORDER</b>	
	<b>2. APPROVAL OF AGENDA</b>	
	<b>Recommendation: THAT</b> the agenda be approved as presented.	
	<b>3. BUDGET SESSION – PHASE TWO - 2015 Project &amp; Capital Expenses &amp; Tax Implications</b>	<b>2</b>
	<b>Recommendation: THAT</b> the Committee of the Whole provide direction to Staff with respect to preparing tax rate bylaws for consideration at the April 21, 2015 Regular Meeting of Council.	
	<b>4. ADJOURNMENT</b>	

**Date:** April 14, 2015  
**To:** Committee of the Whole  
**From:** Nikki Gilmore, Chief Administrative Officer  
**Subject:** 2015 – 2019 Draft Five Year Financial Plan

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### **PURPOSE**

To present to the Committee of the Whole the tax rate impacts for the draft 2015 Budget and the consolidated 2015 – 2019 Draft Five Year Financial Plan and Capital Projects worksheet.

### **BACKGROUND AND COMMENTS**

The draft 2015 operating and capital items worksheets were presented to the Committee of the Whole (COW) on Thursday, April 2, 2015 where all the department worksheets were accepted as presented. As such, a consolidated 2015 – 2019 Draft Five Year Final Plan summarizing all of the revenues and expenses was prepared and is included in Appendix A. As well, a separate worksheet detailing the proposed Capital Projects for the same period has been included in Appendix B.

In 2014, the Village completed assessments on the roads works and underground services. The Capital Projects Worksheet does not include any works identified beyond 2015 in these assessments as the areas deemed urgent have been included in the Downtown Enhancement Gas Tax Grant application. Should the application not be successful, the projects included will need to be identified separately and phased over the next several years, which can be accommodated in preparation of the 2016 -2020 Five Year Financial Plan.

### **DISCUSSION**

Discussion took place regarding tax rates based on the implications presented to the committee. Staff were asked to bring back the scenarios at the next COW for further discussion. The implications have been slightly modified as an error was discovered in the spreadsheets, and as such the scenarios shown in Appendix C have been updated.

Additional information respecting the tax implication scenarios are as follows:

- Taxes are based on the 2015 BC Assessment Revised Roll
- Assessments have increased by 3.39% over 2014, due mostly to an increase in market value (2.99%) with the remaining increase (0.39%) due to inventory (new construction)
- Scenarios were run, see Appendix C, to include the following:
  - To show impacts of a 0%, 1%, 2% and 3% tax with and without the Pemberton Community Centre Parcel Tax (\$73.30 per parcel; equaling \$90,000)
- A 1% tax increase generates approximately \$11,930 in additional revenue

## **IMPACT ON BUDGET, POLICY, STAFFING**

Provided below are the overall tax revenue collections scenarios for tax increases ranging from 0% to 3% both including the continuance of the \$73.30 and without. This has changed slightly from the amounts presented at the April 2, 2015 COW, resulting in a decrease of \$570:

	<b>0% Increase</b>	<b>0% Increase plus \$73.30</b>	<b>1% Increase</b>	<b>1% Increase plus \$73.30</b>	<b>2% Increase</b>	<b>2% Increase plus \$73.30</b>	<b>3% Increase</b>	<b>3% Increase plus \$73.30</b>
2014 Collection	1,296,632	1,296,632	1,296,632	1,296,632	1,296,632	1,296,632	1,296,632	1,296,632
Increase			11,930	11,930	23,860	23,860	35,790	35,790
\$73.30 Parcel Tax		90,012		90,012		90,012		90,012
<b>Total Collection</b>	<b>1,296,632</b>	<b>1,386,644</b>	<b>1,308,562</b>	<b>1,398,574</b>	<b>1,320,492</b>	<b>1,410,504</b>	<b>1,332,422</b>	<b>1,422,434</b>

In addition, shown in Appendix C, is the overall impact to the average residential assessment unit that considers the following:

- 0%, 1%, 2% and 3% tax increase
- Sewer Frontage increase for the Poplar Street Sewer Truck Line borrowing secured in 2014 (payments begin in 2015)
- Water Rates Increase as per the Kerr Wood Leidal Report

## **LEGAL CONSIDERATIONS**

Not applicable

## **ALTERNATIVE OPTIONS**

Not applicable

## **POTENTIAL GOVERNANCE CONSIDERATIONS**

The Provisionary Budget meets with Strategic Theme Two: Good Governance being an open and accountable government and to fiscal responsibility. As well, it meets with Strategic Theme Three: Excellence in Service by continuing to deliver quality municipal services.

## **RECOMMENDATIONS**

**THAT** the Committee of the Whole provide direction to Staff with respect to preparing tax rate bylaws for consideration at the April 21, 2015 Regular Meeting of Council.

## **Attachments:**

Appendix A – Consolidated Five Year Financial Budget 2015 – 2019  
Appendix B – Five Year Capital Budget Worksheet 2015 – 2019  
Appendix C – Tax Scenarios and Implications - 2015

## **CHIEF ADMINISTRATIVE OFFICER REVIEW**



Nikki Gilmore, Chief Administrative Officer



Appendix B

EXPENDITURES BY PROJECT	2015	2016	2017	2018	2019	TOTAL 2015-2019
<b>Administrative and Financial Services</b>						
Community Centre Parcel Tax Expenses	25,920					25,920
7400 Prospect Office Renovations	10,000					10,000
Community Forest	30,000					30,000
IT Infrastructure Upgrades		50,000			50,000	100,000
	65,920	50,000	-	-	50,000	165,920
<b>Fire Department</b>						
New Truck	262,500	262,500				525,000
New Fire Hall				2,500,000		2,500,000
	262,500	262,500	-	2,500,000	-	3,025,000
<b>Development Services</b>						
Chamber Sign	2,600					2,600
	2,600	-	-	-	-	2,600
<b>Public Works &amp; Parks</b>						
Friendship Trail Bridge	1,143,490					1,143,490
7400 Prospect Roof Repairs	25,000					25,000
Train Station Roof Repairs	25,000					25,000
HVAC - 1350 Aster Street	20,000					20,000
Portage Road Speed Sign	11,000					11,000
Downtown Enhancement	3,400,000					3,400,000
VOP HVAC Upgrade		20,000				20,000
One Mile Lake Boardwalk Upgrades		30,000	15,000	15,000	15,000	75,000
New Shop				1,400,000		1,400,000
	4,624,490	50,000	15,000	1,415,000	15,000	6,119,490
<b>Water</b>						
New Reservoir	1,053,501					1,053,501
Eagle Drive/Pemberton Meadows PRV	265,000					265,000
pH System	25,000					25,000
	1,343,501	-	-	-	-	1,343,501
<b>Sewer</b>						
WWTP Outfall Service			12,000			12,000
	-	-	12,000	-	-	12,000
<b>Airport</b>						
Park Development		10,000				10,000
	-	10,000	-	-	-	10,000
<b>Total Project Costs 2014 - 2018</b>	<b>6,299,011</b>	<b>372,500</b>	<b>27,000</b>	<b>3,915,000</b>	<b>65,000</b>	<b>10,678,511</b>
	6,299,011					
<b>Funding Sources:</b>						
General Taxation	107,000	110,000	15,000	15,000	15,000	262,000
Development Cost Charges						-
Roads			-	-		-
Parks			-	-		-
Drainage			-	-		-
Water		-		-		-
Sanitary Sewer			-	-		-
Debenture/Borrowing	1,216,001	262,500		3,900,000	50,000	5,428,501
Federal/Prov Funding	4,413,490	-	-	-		4,413,490
Utility Revenue	25,000		12,000			37,000
Other	537,520					537,520
	<b>6,299,011</b>	<b>372,500</b>	<b>27,000</b>	<b>3,915,000</b>	<b>65,000</b>	<b>10,678,511</b>
<b>Difference</b>	-	-	-	-	-	-

## Appendix C

Village of Pemberton																					
Revised Municipal Tax Impact Samples - 2014 to 2015																					
as at April 14, 2015																					
Page 1																					
Class	Type	Location	2014 (incl \$73.30)		2015 - 0% Increase +\$73.30		Change to prior year		2015 - 0% Increase		Change to prior year		2015 - 1% Increase +\$73		Change to prior year		2015 - 1% Increase		Change to prior year		
			Assessment	Municipal Tx	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	
<b>Residential</b>																					
1	House	Poplar (H)	429,000	1,167.00	444,000	1,175.53	8.53	0.73%	444,000	1,102.23	-64.77	-5.55%	444,000	1,186.07	19.07	1.63%	444,000	1,112.77	-54.23	-4.65%	
1	House	Laurel Street (H)	377,000	1,034.43	390,000	1,041.48	7.05	0.68%	390,000	968.18	-66.25	-6.40%	390,000	1,050.73	16.30	1.58%	390,000	977.43	-57.00	-5.51%	
1	House	Hemlock	485,000	1,309.76	493,000	1,297.17	-12.59	-0.96%	493,000	1,223.87	-85.89	-6.56%	493,000	1,308.87	-0.89	-0.07%	493,000	1,235.57	-74.19	-5.66%	
1	House	Pinewood (H)	635,000	1,692.18	718,000	1,855.74	163.56	9.67%	718,000	1,782.44	90.26	5.33%	718,000	1,872.77	180.60	10.67%	718,000	1,799.47	107.30	6.34%	
1	House	Greenwood (H)	603,000	1,610.59	598,000	1,557.84	-52.76	-3.28%	598,000	1,484.54	-126.06	-7.83%	598,000	1,572.03	-38.57	-2.39%	598,000	1,498.73	-111.87	-6.95%	
1	House	Elmwood	490,000	1,322.51	490,000	1,289.73	-32.79	-2.48%	490,000	1,216.43	-106.09	-8.02%	490,000	1,301.35	-21.16	-1.60%	490,000	1,228.05	-94.46	-7.14%	
1	Duplex	Laburnum	499,000	1,345.46	457,000	1,207.80	-137.65	-10.23%	457,000	1,134.50	-210.95	-15.68%	457,000	1,218.65	-126.81	-9.42%	457,000	1,145.35	-200.11	-14.87%	
1	Townhouse	Flint Street (TH)	203,800	592.87	195,700	559.13	-33.74	-5.69%	195,700	485.83	-107.04	-18.06%	195,700	563.77	-29.10	-4.91%	195,700	490.47	-102.40	-17.27%	
1	Townhouse	Park Street (TH)	247,600	704.53	280,700	770.14	65.60	9.31%	280,700	696.84	-7.70	-1.09%	280,700	776.80	72.26	10.26%	280,700	703.50	-1.04	-0.15%	
1	Townhouse	Laurel Street (TH)	257,000	728.50	290,000	793.23	64.73	8.88%	290,000	719.93	-8.57	-1.18%	290,000	800.11	71.61	9.83%	290,000	726.81	-1.69	-0.23%	
1	Townhouse	Vine (TH)	269,200	759.60	287,000	785.78	26.18	3.45%	287,000	712.48	-47.12	-6.20%	287,000	792.59	32.99	4.34%	287,000	719.29	-40.31	-5.31%	
<b>Light Industry</b>																					
5		Venture Place	372,700	3,303.69	437,500	3,559.69	256.00	7.75%	437,500	3,486.39	3,486.39	5.53%	437,500	3,801.11	497.42	15.06%	437,500	3,727.81	424.12	12.84%	
<b>Commercial</b>																					
6		Downtown	2,121,000	12,239.74	2,467,700	13,087.48	847.74	6.93%	2,467,700	13,014.18	774.44	6.33%	2,467,700	13,988.68	1,748.95	14.29%	2,467,700	13,915.38	1,675.65	13.69%	
6		Downtown	1,699,000	9,819.07	1,631,000	8,674.88	-1,144.19	-11.65%	1,631,000	8,601.58	-1,217.49	-12.40%	1,631,000	9,270.53	-548.54	-5.59%	1,631,000	9,197.23	-621.84	-6.33%	
6		Industrial Park	395,000	2,339.09	666,000	3,585.66	1,246.57	53.29%	666,000	3,512.36	1,173.27	50.16%	666,000	3,828.88	1,489.79	63.69%	666,000	3,755.58	1,416.49	60.56%	
6		Industrial Park	118,300	751.89	137,400	797.92	46.03	6.12%	137,400	724.62	-27.27	-3.63%	137,400	848.10	96.21	12.80%	137,400	774.80	22.91	3.05%	
<b>Rec./Non-Profit</b>																					
8		Downtown	97,400	321.61	97,400	301.60	-20.01	-6.22%	97,400	228.30	-93.31	-29.01%	97,400	317.41	-4.21	-1.31%	97,400	244.11	-77.51	-24.10%	
8		Airport	1,484,000	3,856.62	1,484,000	3,551.68	-304.95	-7.91%	1,484,000	3,478.38	-378.25	-9.81%	1,484,000	3,792.55	-64.08	-1.66%	1,484,000	3,719.25	-137.38	-3.56%	
<b>Farm</b>																					
9		Meadows	11,652	103.01	14,810	108.01	5.01	4.86%	14,810	34.71	-68.29	-66.30%	14,810	110.42	7.41	7.20%	14,810	37.12	-65.89	-63.97%	
9		Downtown	25,091	137.27	25,091	132.11	-5.16	-3.76%	25,091	58.81	-78.46	-57.16%	25,091	136.18	-1.08	-0.79%	25,091	62.88	-74.38	-54.19%	

Village of Pemberton																			
Municipal Tax Impact Samples - 2014 to 2015																			
as at April 2, 2014																			
page 2																			
Class	Type	Location	2015 - 2% Increase +\$73		Change to prior year		2015 - 2% Increase		Change to prior year		2015 - 3% Increase +\$73		Change to prior year		2015 - 3% Increase		Change to prior year		
			Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	Assessment	Municipal Tx	Muni (\$)	Muni (%)	
<b>Residential</b>																			
1	House	Poplar (H)	444,000	1,196.60	29.61	2.54%	444,000	1,123.30	-43.69	-3.74%	444,000	1,207.14	40.14	3.44%	444,000	1,133.84	-33.16	-2.84%	
1	House	Laurel Street (H)	390,000	1,059.98	25.56	2.47%	390,000	986.68	-47.74	-4.62%	390,000	1,069.24	34.81	3.37%	390,000	995.94	-38.49	-3.72%	
1	House	Hemlock	493,000	1,320.57	10.81	0.83%	493,000	1,247.27	-62.49	-4.77%	493,000	1,332.27	22.51	1.72%	493,000	1,258.97	-50.79	-3.88%	
1	House	Pinewood (H)	718,000	1,889.81	197.64	11.68%	718,000	1,816.51	124.34	7.35%	718,000	1,906.85	214.67	12.69%	718,000	1,833.55	141.37	8.35%	
1	House	Greenwood (H)	598,000	1,586.22	-24.38	-1.51%	598,000	1,512.92	-97.68	-6.06%	598,000	1,600.41	-10.19	-0.63%	598,000	1,527.11	-83.49	-5.18%	
1	House	Elmwood	490,000	1,312.98	9.53	-0.72%	490,000	1,239.68	-82.83	-6.26%	490,000	1,324.61	2.10	0.16%	490,000	1,251.31	-71.20	-5.38%	
1	Duplex	Laburnum	457,000	1,229.49	-115.96	-8.62%	457,000	1,156.19	-189.26	-14.07%	457,000	1,240.34	-105.12	-7.81%	457,000	1,167.04	-178.42	-13.26%	
1	Townhouse	Flint Street (TH)	195,700	568.41	-24.46	-4.13%	195,700	495.11	-97.76	-16.49%	195,700	573.06	-19.81	-3.34%	195,700	499.76	-93.11	-15.71%	
1	Townhouse	Park Street (TH)	280,700	783.46	78.93	11.20%	280,700	710.16	5.63	0.80%	280,700	790.12	85.59	12.15%	280,700	716.82	12.29	1.74%	
1	Townhouse	Laurel Street (TH)	290,000	806.99	78.49	10.77%	290,000	733.69	5.19	0.71%	290,000	813.87	85.37	11.72%	290,000	740.57	12.07	1.66%	
1	Townhouse	Vine (TH)	287,000	799.40	39.80	5.24%	287,000	726.10	-33.50	-4.41%	287,000	806.21	46.61	6.14%	287,000	732.91	-26.69	-3.51%	
<b>Light Industry</b>																			
5		Venture Place	437,500	3,836.41	532.72	16.12%	437,500	3,763.11	459.42	13.91%	437,500	3,871.71	568.01	17.19%	437,500	3,798.41	494.71	14.97%	
<b>Commercial</b>																			
6		Downtown	2,467,700	14,120.46	1,880.72	15.37%	2,467,700	14,047.16	1,807.42	14.77%	2,467,700	14,252.21	2,012.47	16.44%	2,467,700	14,178.91	1,939.17	15.84%	
6		Downtown	1,631,000	9,357.62	-461.45	-4.70%	1,631,000	9,284.32	-534.75	-5.45%	1,631,000	9,444.70	-374.37	-3.81%	1,631,000	9,371.40	-447.67	-4.56%	
6		Industrial Park	666,000	3,864.45	1,525.35	65.21%	666,000	3,791.15	1,452.05	62.08%	666,000	3,900.00	1,560.91	66.73%	666,000	3,826.70	1,487.61	63.60%	
6		Industrial Park	137,400	855.44	103.55	13.77%	137,400	782.14	30.25	4.02%	137,400	862.77	110.88	14.75%	137,400	789.47	37.58	5.00%	
<b>Rec./Non-Profit</b>																			
8		Downtown	97,400	319.72	-1.89	-0.59%	97,400	246.42	-75.19	-23.38%	97,400	322.03	0.42	0.13%	97,400	248.73	-72.88	-22.66%	
8		Airport	1,484,000	3,827.76	-28.86	-0.75%	1,484,000	3,754.46	-102.16	-2.65%	1,484,000	3,862.98	6.35	0.16%	1,484,000	3,789.68	-66.95	-1.74%	
<b>Farm</b>																			
9		Meadows	14,810	110.77	7.76	7.54%	14,810	37.47	-65.54	-63.62%	14,810	111.12	8.11	7.88%	14,810	37.82	-65.19	-63.28%	
9		Downtown	25,091	136.78	-0.49	-0.36%	25,091	63.48	-73.79	-53.76%	25,091	137.37	0.11	0.08%	25,091	64.07	-73.19	-53.32%	

Village of Pemberton						
Tax and Utility Residential (Class 1) Impacts (based on average assessment)						
as at April 14, 2015						
			<b>0% Tax Increase</b>	<b>1% Tax Increase</b>	<b>2% Tax Increase</b>	<b>3% Tax Increase</b>
1a. Average Village Residential (Class 1) Tax Impact		Assessment	Totals (\$)	Totals (\$)	Totals (\$)	Totals (\$)
	2015	310,205	770	777	785	792
	2014	300,209	765	765	765	765
	<b>Variance</b>		<b>5</b>	<b>12</b>	<b>19</b>	<b>27</b>
1b. Average SLRD Residential (Class 1) Requisition Tax Impact (PVUS)		Assessment				
	2015	310,205	469	469	469	469
	2014	300,209	486	486	486	486
	<b>Variance</b>		<b>(17)</b>	<b>(17)</b>	<b>(17)</b>	<b>(17)</b>
1c. Community Centre Parcel Tax Impact		(\$)				
	2015	0	0	0	0	0
	2014	73.3	73	73	73	73
	<b>Variance</b>		<b>(73)</b>	<b>(73)</b>	<b>(73)</b>	<b>(73)</b>
2a. Water Rate Impact						
	2015	Single Family	493	493	493	493
	2014	Single Family	383	383	383	383
	<b>Variance</b>		<b>110</b>	<b>110</b>	<b>110</b>	<b>110</b>
2b. Water & Sewer Frontage Impact		(m)				
	2015	15	265	265	265	265
	2014	15	184	184	184	184
	<b>Variance</b>		<b>82</b>	<b>82</b>	<b>82</b>	<b>82</b>
<b>Summary of Annual Tax and Utility Residential (Class 1) Impacts over 2014</b>						
Tax Impacts (1a, 1b, 1c)			-86	-78	-71	-64
Water/Sewer Impacts (2a, 2b)			191	191	191	191
<b>Total Tax and Utility Residential (Class 1) Impacts</b>			<b>\$105</b>	<b>\$113</b>	<b>\$120</b>	<b>\$128</b>
<b>Monthly increase</b>			<b>\$8.79</b>	<b>\$9.40</b>	<b>\$10.02</b>	<b>\$10.63</b>